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WHOLESALE STATIONER,
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Vol 5

Ledger 1825 – 1836

56-18

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Dr Ship Timoleon Cr

1825 Decr	To Cash	1	266 35	1826 Apr	By Sundry Acs 2E	5	42 56
"	Ditto	"	397 21	May	Cash	7	21 "
March	Sundry Acs 2E	4	1210 25	"	Dyre & Richmond	"	375 02
Apr	Ditto 2E	6	243 45	Sepr	N Taber	15	50 87
May	Cash 2E	7	66 17	Ocr	A Howland	16	15 72
"	Jas Moores	"	176 51	Nov.	E Dunbar & Co	20	43 67
"	R G Howland	8	90 33	"	H & I Chase	"	12 "
"	L Cross	"	368 20	"	Sundry Acs	21	14108 39
"	W P Grinnell	9	57 63				
"	Sundry Acs	"	1172 88				
Augt	Ditto 2E	14	3225 45				
Augt	Ditto 2E	15	203 76				
Ocr	Ditto 3E	17	4231 68				
"	Ditto	18	1376 68				
	G Russell	"	301 97				
Nov	Cash	19	42 98				
"	Ditto	"	62 50				
"	Ditto	"	22 06				
"	Ditto	"	" 56				
"	Chas Grinnell	20	274 90				
"	B Rodman	"	227 50				
"	Comn Act	21	280 "				
"	Int Act	20	370 21				
			14669 23				14669 23
1826 Dec 8	To Cash	23	35 "	1826 Dec	By Geo. Howland	21	6 74
1827 Jany	ditto	29	30 10	"	P Gray	24	2 25
Feby	ditto	"	18 40	1828 July	Sh. Geo. Porter	87	3 "
"	ditto	30	87 35				
Mar	ditto	33	6 88				
"	W Russell &	40	50 57				
"	Central Whf	41	70 35				
Apr	Cash	44	1 11				
Sepr	Cash	50	115 55				
"	ditto	51	1 75				
Ocr	ditto	53	2 98				
1828 Feby	Store in Co with C G &	72	5 "				
May	Cash	80	68 "				
"	B Rodman	81	187 50				
"	Cash	82	57 "				
June	Sh Parnasso	83	5 60				
"	Cash	84	50 33				
"	ditto 2E	85	62 71				
"	ditto	86	36 55				
			892 73				11 99

Dr. Ship Timoleon Cr.

1828 June	To Amt from pa 1		892 73	1828 July	By Amt from pa 1		11 99
July	Cash	87	12 50	"	Sh Grand Turk	90	31 15
"	ditto	88	6 42	"	Cash	"	402 38
"	Timoleons Cargo	89	1783 19	"	ditto	"	12 "
"	Spec. Stock	90	23 05	"	Sundry Acs	91	604 85
"	Int. Act	91	55 54	"	ditto		" 89
				"	Sundry Acs	92	1710 17
			2773 43				2773 43
1828 Augt	To Sh Parnasso	93	29 50	1828 Sepr	96. By Chas Grinnell	96	23 87
"	J. Grinnell & Co	94	3397 18	"	Dyre & Richmond	"	670 95
"	ditto	"	1130 56	"	Cash	98	14 "
"	E Hathaway & Co	"	21 70	"	Saml Rodman	"	5 59
Sepr	Sundry Acs	97	4714 51	"	Cash	99	3 "
Decr	ditto	103	6669 92	Nov	ditto	102	1 28
1829 Jany	Cash	105	15 "	1829 Jany	ditto	109	3 12
"	ditto	106	54 54	Feby	Dyre & Richmond	114	44 86
"	ditto	"	31 29	March	Sundry Acs	119	26008 80
"	ditto	"	73 50				
"	ditto	"	190 61				
"	W R Rotch & Co	108	44 11				
"	ditto	109	312 62				
"	Cash	110	6 33				
"	Sundry Acs 2E	111	189 63				
"	ditto	112	6895 43				
Feby	H P Willis	114	10 75				
"	Cash	115	73 50				
"	do	"	4 "				
"	W Russell Jr	"	295 93				
"	M Kempton	"	132 14				
"	J G & Co	116	53 74				
"	Sundry Acs 3E	117	1576 51				
"	Cash	118	62 37				
"	Sundry Acs	"	790 47				
			26775 47				26775 47
1829 Apl	To Cash	125	7 53	1829 Mar.	By Little & Dyre	123.	40 "
"	ditto	126	30 "	Sepr	W R R & Co	135	26 72
May	ditto	129	2 50	1831 9 mo	" Sundries	248	650 ...
1830 May	ditto	159	2 25	11	" B.C. Bank.	251.	30 ...
Sept	" B.C. Bank	181	13 ...	10	By Timo Cargo	256	194 18.
1831 9 mo	" Do	249.	[illegible]	11	" Do Do	256	194 65
11 "	" Cash	251.	284 71.				
"	. B.C.B.	252	23 ...				
"	" Timo Cargo.	256	" "				
	Amt carried to p.	135	992 56				
			1355 55				1355.55

Dr Cash Account Cr

Date	Dr	Fo.	$	cts	Date	Cr	Fo.	$	cts
1825 Dec	To Sundry Acs 2E	2	600	"	1825 Dec	By Sh. Timoleon	1	266	35
1826 Feby	Wm Hathaway	3	200	"	"	A Howland	"	50	"
"	Sundry Acs	"			"	Sh. Timoleon	"	397	21
Mar.	Ditto 5E	4	1985	02		Sundry Acs 5E	2	496	99
"	Ditto 4E	5	1270	09	1826 Mar.	Ditto 2E	3	600	"
Apr	WR Rotch & Co	6	400	"	"	Abner Howland	"	152	69
May	Sh. Timoleon 5E	7	421	"	"	Sh. Timoleon	4	72	75
"	Sundry Acs 4E	8	2050	"	"	Sundry Acs 2E	5	15	"
"	Wm Hathaway	9	200	"	Apr	Ditto 2E	6	57	12
June	Sundry Acs 2E	10	640	"	May	Ditto 5E	7	429	18
July	Ditto 4E	11	891	15	"	void Ditto 4E	8	2050	"
Augt	Wm Hathaway	13	500	"	"	Jas Moores	8	74	51
"	G Russell	14	900	"	"	Sh. Timoleon	9	390	18
Sepr	Bills Payable	15	500	"	June	Sundry Acs 3E	10	1330	69
Oct	Sundry Acs 2E	16	1250	"	July	Jas Moores 2E	11	124	39
"	D Anthony	17	550	"	Augt	Z Cushman	13	25	
"	J Bradley & Co	18	158	32	"	Sh. Parnasso	"	85	30
Nov	J Grinnell & Co	19	800	"	"	Sh. Timoleon	14	1	25
"	Sundry Acs 2E	20	900	"	"	Sundry Acs 4E	"	366	41
Dec	W Hathaway	22	192	16	Sepr	Ditto 5E	15	1198	80
"	L Cross	"	784	94	Oct	Ditto 5E	16	1499	55
"	Bills Payable	23	300	"	"	Ditto 5E	17	254	73
"	S C Bunting	24	650	"	"	Ditto 2E	18	85	66
"	Sundry Acs 2E	26	606	75	Nov	Ditto 6E	19	240	44
"	Ditto 2E	27	468	68	"	Ditto 2E	20	25	72
1827 Jany	Sloop Ann 1/8	28	122	92	Dec	B Rodman	22	229	62
Feby	Sundry Acs	30	24	48	"	Sh. Timoleon	[illegible]	35	"
"	Stores in Co wh C G & Co	31			"	Sundry Acs 2E	23	16	04
"	WR Rotch & Co	32	5543	32	"	Ditto 4E	24	1482	41
Mar	E Hathaway & Co	34	6892	50	"	A Howland	25	80	"
"	ditto	35	2650	"	"	J Taber & Son	"	50	"
"	J Grinnell & Co	"	6894	14	"	Sundry Acs	26	808	43
"	Thos Nye	38	75	43	"	Bills Payable	27	2120	78
					1827 Jany	Sundry Acs 3E	28	316	52
					"	ditto 5E	29	364	97
					Feby	WRR & Co	30	528	57
					"	ditto	31	1305	27
					"	M. Waldron	32	370	75
					"	Sundry Acs	30	291	35
					Mar	ditto	33	640	03
					"	E Hathy & Co	34	3655	08
					"	J Grinnell & Co	37	1654	18

Dr Abner Howland Cr

Date		Fo.	$	cts	Date		Fo.	$	cts
1825 Dec	To Cash	1	50	"	1826 July	By Sh. Parnasso	12	73	24
	Ditto 2E	2	296	12	Aug"	Sh. Timoleon	14	2005	87
1826 Feby	Ditto 2E	3	552	69					
May	Ditto 2E	7	231	68					
June	Ditto	10	200	"					
Sepr	Ditto	15	300	"					
Ocr	Sh. Timoleon	16	15	72					
"	Cash	"	45	91					
"	Ditto	"	200	"					
Dec	Ditto	25	80	"					
1827 Feby	New Act	31	106	99					
			2079	11				2079	11
1827 Jany	To Merch	29	1	50	1827 Feby	By Old Act	31	106	99
March	Cash	42	105	49					
			106	99				106	99

Dr Joshua Bunker Mate of Ship Timoleon Cr

Date		Fo.	$	cts	Date		Fo.	$	cts
1830 Apr	To B C Bank	155	50	"	1831.	By 10. Leger pa 50	.	50	..
1835 Jan.	" Com. Bank	619	40	"	1835 Jan.	By Sundry Acts	618	694	23
" "	" Sundry Acts 2E	621	108	72	" "	" Cargo Sh. Timoleon	623	2312	88
" "	" Cargo Sh. Timoleon	624	2,272	90	" "	" Sundry Acts	621	185	75
" "	" B Com. Bank	627	800	"	" "	" Cash	625	28	76
			3221	62				3221	62

Dr Bills Payable Cr

Date	Dr	Fo	Amount	Cts	Date	Cr	Fo	Amount	Cts
	Cash	74	1000	.	1825 Dec	By Sh. Timoleon my 1/8	1	1000	"
	Cash	3	200	.	"	Sl. Traveller my 1/8	"	200	"
Dec	W R Rotch & Co	22	375	"		Sl. Ann my 1/8	"	375	"
June	Cash	10	329	23	1826 Mar	M Waldron	4	329	23
	do	74	1137	50		Sh Timoleon	.	1137	50
Augt	Cash	14	184	81	July	Sh. Parnasso	11	184	81
	Cash	74	800	"	"	Sh. Minerva 1/4	.	800	"
Sep	Cash	15	141	62	"	Sh. Parnasso	"	141	62
1826 Dec	Ditto	27	900	.	.	Ditto	12	900	.
"	Ditto	"	359	66	.	Ditto	"	359	66
	ditto	74	500	"	Sep	Cash	15	500	.
Dec	Cash	27	861	12	"	J Barney	.	861	12
	Cash	120	300	.	Dec	Cash	23	300	"
1827 Mar	Cash	33	607	88	"	E Dunbar & Co	26	607	88
Jany	Cash	28	218	02	"	N Taber	"	218	02
	Sundry Acs	74	3142	12	1827 Feby	W R R & Co	31	3142	12
Sep	Cash	51	3718	40	Mar	Sper. Stock 1/4th	40	3718	40
Nov	ditto	56	2401	62	"	ditto	43	2401	62
1828 Apr	ditto	76	412	99	"	ditto	"	412	99
	ditto	120	418	83	"	ditto	"	418	83
					"	ditto	"	250	74
					"	ditto	"	254	29
	ditto	120	129	22	Apr	Stock act	"	129	22
Aug	S C Bunting	49	7138	74	June	S C Bunting	46	7138	74
Sep	Cash	52	276	24	"	Benjn Rodman	47	276	24
9 mo 1831	B C & B	249	500	—	Sep	Sper. Stock 1/4th	50	500	"
Dec	Cash	58	2736	85	Oct	S C Bunting	53	2736	85
	ditto	120	1039	83	"	ditto	"	1039	83
1828 Jany	Cash	66	307	08	"	Sper. Stock my 1/4	"	307	08
1828 2 mo	Bills Payable	66	254	18	"	ditto	54	254	18
1829 1 mo	W R Rotch & Co	108	425	04	"	ditto	.	425	04
5 mo	Cash	127	433	22	"	ditto	"	433	22
"	ditto	"	441	11	"	ditto	"	441	11
1828 Jany	Cash	65	394	35	"	ditto	55	394	35
March	ditto	76	398	21	"	ditto	"	398	21
	ditto	120	209	30	"	ditto	"	209	30
Apr	Cash	77	211	38	"	ditto	"	211	38
May	Cash	82	354	92	"	ditto	"	354	92
1828 Jany	Cash	66	229	61	"	ditto	.	229	61
1828 Jany	Cash	66	1038	24	"	ditto	"	1038	24
1834 2 mo	B. C. B. pa 479 $650 See Page 121				Nov	Cash	"	5000	"

Dr Ship Timoleon my Eighth Cr

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1825 Dec	To Bills Payable	1	1000 "	1828 July	By Cargo Sh. Timo^n	91	3629 15
1826 Dec	O. S. Timoleon	21	1763 61	1832 3 mo	" Ditto	293	3623 49
1828 July	ditto	92	213 77		" Elephant Oil ap	"	2778 40
Oct	Cash	101	156 58		" S. Stock my 1/4	"	777 -
1829 March	S. Timoleon	119	3251 10	"	" Ship Timoleon	300	172 .
1831 10 mo	Cargo of Timoleon	233	3555 40		" New account		2827 33
11	" E Hath^y & Co . .	260	137 66				
1832 3 mo	Ship Timoleon	291	2991 61				
11 mo	" Interest acc^t	354	737 64				
			13817.37				13807.37
11 mo	To Old account	354	2,827 33	1835 7 mo	By Cargo Timoleon	623	3,767 79
1835 7 mo	" Cargo Sh. Timoleon	624	3,767 20	" "	" Sperm Stock my 1/2	624	3,767 20
" 8 mo	" Premium Notes	636	241 "	" 8 mo	" Ship Timoleon	633	285 54
" 10 mo	" do	644	241 "				
1836 1 mo	" Elephant Oil Acct &c	668	176 38				
" 2 mo	" Ship Timoleon	672	2,551 38				
	Transferred to New Ledger page 1		9,804 09		Transferred to New Ledger page 1		7,820 53

Dr Ship Sophia my Fourth Cr

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1829 July	To Bills Payable	132	1750 "	1829 Oct	By Bills Receiv^d	137	2175 21
Sep	W R Rotch & Co	135	2494 32	1830 Dec	" Sh^r Sophia my 1/8	206	2069 11
			4244 32				4244 32

Dr. Ship Sophia my Eighth Cr.

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1830 Dec	To S^h Sophia my 1/4	206	2069 11	1830 Dec	By W. R Rotch & Co	203	1314 90
"	" W R R & Co	202	60 25		Ditto . . .	294	2875 62
"	" do	"	790 11	1833	Ditto . .	395	33 06
"	" do	294	94 55				
1833	" Profit & Loss	397	1,209 56				
			4223 58				4223 58

Dr Sloop Traveller my Eighth Cr

Date		Fo.	$	cts	Date		Fo.	$	cts
1825 Decr	To Bills Payable	1	200	"	1826 Feby	By Cash	3	70	43
1832 10 mo	" Interest acct	351	10	"	1827 March	ditto	42	82	40
" "	" New account	"	39	24	1828 Feby	ditto	73	12	"
					1829 Mar	ditto	124	25	41
					1830 March	ditto	154	59	"
			249	24				249	24
	To Amt to Cr. in New Ledger page 6		155	53	1832 10 mo	By Old account		39	24
					" "	" B. C. Bank	352	116	29
						Bal. Fd. to New Ledger page 6		155	53
			155	53				155	53

Dr Sloop Ann my Eighth Cr

Date		Fo.	$	cts	Date		Fo.	$	cts
1825 Decr	To Bills Payable	1	375	"	1826 Feby	By Cash	3	159	70
1826 Augt	Cash	14	22	67	1827 Jany	ditto	28	132	92
1827 June	ditto	47	26	85	1828 Jany	ditto	66	141	35
1832 10 mo	" Interest acct	351	6	22	1829 Jany	ditto	107	43	78
" "	" New account	"	194	81	"	ditto	113	59	31
					Feby	Geo. Brayton	115	5	68
					1830 Feby	W R R & Co	148	18	75
					April	Cash	157	74	06
			625	55				625	55
1836 4 mo	To Amt to Cr. in New Ledger page 6		387	76	1832 10 mo	By Old account		194	81
						" Joseph Howland	472	65	95
					1835 3 mo	" do.	583	49	47
					1836 4 mo	" Taber & Sherman	667	77	53
			387	76				387	76

Dr Joseph Stowel Cr

1825 Dec	To Cash	2	55 "	1826 May	By Sh. Timoleon	6	236 33
1826 May	Sundry Acs	7	181 33				
			236 33				236 33

Dr James Hathaway Cr

1829 Jany	To Sperm Stock	110	44 50	1829 Jany	By Sundry Acs	111	37 61
				"	Cash	113	6 89
			44 50				44 50
1830 Nov.	To Sperm Stock	193	177 81	1830 Aug	By Sh Braganza	178	236 85
"	" [illegible]	195	67 96	Nov.	" Sundry Acs	193	8 92
			245 77				245 77

Dr James Moores Cr

1826 Jany	To Cash	2	12 "	1826 May	By Sh. Timoleon	7	176 51
Apr	Ditto	5	10 "				
May	Ditto	6	50 "				
"	Sundry Acs	8	104 51				
			176 51				176 51
1826 July	To Cash	11	124 39	1826 July	By Sh. Parnasso	12	124 39
	To Cash	60	100 "				
1827 Nov	To Cash	57	50 "	1828 Jany	By Sh. India	60	420 45
1828 Jany	To Sundry Acs	60	270 45				
			420 45				420 45
1828 Augt	To Cash	95	30 "	1828 Sepr	By Sh. Timoleon	97	304 71
Sepr	ditto	96	100 "				
"	ditto	98	174 71				
			304 71				304 71
1828 Ocr	To Cash &c.	100	100 "	1828 Sepr	By Sh. Timoleon	97	200 60
Nov	ditto	102	100 60				
			200 60				200 60

Dr. David Anthony of Providence Cr.

1826 Jany	To Stock Act	2	301 "	1826 Mar	By Cash	4	100 "
1827 March	Merchze	42	254 45	July	Ditto	11	275 "
June	Sundry Act	46	390 92	Oct	Ditto	17	550 "
"	Merchze	47	140 06	1827 March	ditto	42	150 "
Sepr	Sper. Stock 1/4	51	227 51	June	ditto	46	300 "
"	ditto	52	150 58	Nov	ditto	56	100 "
Oct	ditto	55	537 11	1828 Jany	ditto	60	300 "
Nov.	ditto	56	577 39	"	ditto	62	120 83
1828 Jany	ditto	62	863 98	"	New Act	63	1547 17
			3443 "				3443 "
1828 Jany	To Old Act	63	1547 17	1828 Jany	By Cash	65	1547 17
Sepr	Sper. Stock 1/4th	96	2072 75	Apr	ditto	77	500 "
"	WRR Co	97	500 "	"	ditto	78	500 "
				Sepr	ditto	96	225 83
				"	New Act	97	1346 92
			4119 92				4119 92
1828 Sepr	To Old Act -	97	1346 92	1828 Sepr	By Cash	97	1346 92

Dr Capt. Latham Cross Cr

Date	Dr	Fo.	$	cts	Date	Cr	Fo.	$	cts
1826 Decr 1	To Merch	21	24	52	1826 Jany	By Cash	2	200	"
"	Sh. Timoleon	"	1763	54	May	Ditto	8	400	"
					"	Ship Timoleon	.	368	20
					Dec	Int. Act	21	34	92
					"	Cash	22	784	94
			1788	06				1788	06
1827 Oct	To Cash	54	500	"	1828 July	By Cargo Sh. Timoleon	89	105	"
1828 June	ditto	86	1200	"	"	ditto	91	2634	68
July	ditto	87	200	"	"	ditto	"	3629	15
"	Timoleons Cargo	89	1387	18	"	Cash	"	791	51
"	Cash	90	200	"	"	Sundry Acs	92	254	58
"	Sh. Timoleon	91	524	85					
"	ditto	92	213	77					
"	Sundry Acs	"	3189	12					
			7414	92				7414	92
1828 Augt	To Cash	92	1166	20	1828 July 31	By Old act	92	3166	20
1829 Jany	W R Rotch & Co	109	12	98	1829 March	Interest act	119	74	58
March	S. Timoleon	119	3251	10		New Act	"	1189	50
			4430	28				4430	28
1829 March	To Old Act	119	1189	50	1829 March	By Cash	122	1189	50
1830 Oct.	T. B C Bank	188	72	81	1830 Aug 9	" Sh Braganza	178	72	81
			1262	31	Oct.	.		1262	31
1831 10 mo	To Timoleons Cargo	254	3554	65	1832				
11	" E Cathy & Co	260	137	65	1 mo	By Timoleon	278	444	15
1832 3 mo	Ship Timoleon	291	2991	61	2 mo	B C Bank	283	300	"
						Cargo Timoleon	293	3623	49
					3 mo	Ship Timoleon	300	171	99
					"	Interest acct	305	9	70
					"	New Act	.	2134	58
			6683	91				6683	91
3 mo	To Old account	305	2134	58	4 mo	By B. C. Bank	307	600	.
12 mo	Interest acct	358	27	63	"	ditto	"	350	..
					6 mo	ditto	318	800	.
					12 ..	Sundry acct	358	412	21
1833.			2162	21				2162	21
10 mo.	To Sales of E. Oil	426	171	.	1834-3 mo.	By Bedford Coml. Bank	484	171	
1835-4 mo	To Austin Cross	600	89	47	1834 10 mo.	By Ship Braganza	531	48	07
					1835-4 mo	" " Media	600	41	40
			89	47				89	47

Dr Stock Account Cr

1826 Feby	To E Hathaway & Co	3	422	60	1826 Jany	By D Anthony	2	301 "
"	F Grinnell & Co	"	2372	47	Feby	W R Rotch & Co	3	905 02
Mar	Bills Pay^e	43	129	22	"	Sundry Acs	"	473 17
					Mar.	G Howland	4	381 23
					Apr	Sundry Acs	5	440 01
					"	Sh. Alliance 3/8	6	2250 "
					Aug^t	Sh Parnasso	13	338 84
					1827 Feby	W R Rotch & Co	30	1205 24
					"	ditto	31	909 16
					1829 Jany	Spec Stock	113	417 18
					1831. May.	" B C Bank	235	96 ..

Dr. Latham Cross Cr.

1835 7 mo.	To Cargo Sh. Timoleon	624	3,765 07	1835 7 mo.	By Cargo Timoleon	623	3,767 79
1836 3 mo.	" Ship Timoleon	672	2,551 28	" 8 mo.	" Ship Brighton	633	385 54
" 3 mo.	" New Acct	683	51 41	" 11 mo.	" B. Com. Bank	654	500 "
				1836 2 mo.	" Sundry Acs	675	605 52
				" "	" B Com. Bank	677	500 "
				" 3 mo.	" Sundry Acs	682	700 "
				" "	" Ints Acct	683	8 91
			6,367 76				6,367 76
1836 4 mo.	To Amt to Cr. in New Ledger page 7		51 41	1836 3 mo.	By Old Acct	683	51 41

Dr Gilbert Russell Cr

Date	Dr	Fol.	$	cts	Date	Cr	Fol.	$	cts
1826 Dec	To Sh. Timoleon	21	3527	08	1826 Jany	By Cash	2	400	"
					Apr	Ditto	5	500	"
					Sep	Ditto	14	900	"
					Oc	Sh. Timoleon	17	419	20
					Dec	Int Act	22	52	95
					"	Sh. Timoleon	18	301	97
					"	Int Act	23	23	04
					"	New Act	"	929	92
			3527	08				3527	08
1826 Dec 1	To Old Account	23	929	92	1826 Dec	By Cash	26	600	"
1827 Nov	F G & Co	55	1312	50	"	Bills Receivable	"	300	"
June	Ship India	85	3003	16	1827 Mar	Central Whf	41	17	59
July	Timoleon, Cargo	89	843	75	May	Cash	81	500	"
"	Sh. Timoleon	92	427	54	"	Central Whf	82	2	54
Augt	Cash	95	100	"	1828 July	Cargo Sh. Timoleon	91	7258	29
"	ditto	"	132	33	Augt	Cash	94	800	"
Sep	ditto	96	200	"	Sep	Sh. Timoleon	97	209	91
"	Sh. India	99	103	41	"	Cash	99	432	33
Oc	Cash	101	20	"	Nov	ditto	102	40	"
"	ditto	"	313	17	Dec	Sh. Timoleon	103	21	19
Nov	ditto	102	20	"	1829 Mar	Cash	118	1000	"
Dec	ditto	104	30	25	"	ditto	119	400	"
1829 Jany	ditto	107	17	75	"	New Acct	120	2391	08
"	W R Rotch & Co	109	16	95					
March	S. Timoleon	119	6502	20					
			13972	93				13972	93
1829 March	To Old Acct	120	2391	08	1829 March	By Cash	121	1000	"
1830 Nov	" Int. a/c	193	59	46	May	ditto	129	500	"
					1830 Nov	" G R Estate	193	950	54
			2450	54				2450	54

Dr Ship Parnasso Cr

1826 Jany	To Cash	2	133	87	1826 Augt	By Chas Grinnell	13	74	"
Mar.	P Willcox & Co	3	37	68	Dec	Sh. Minerva	23	10	"
June	Cash	10	701	46	"	Sundry Acs	25	7461	14
July	Bills Payable 2E	11	326	43					
"	Ditto	12	1359	66					
"	Sundry Acs	"	2133	21					
Augt	Ditto	13	1069	"					
"	Ditto	"	1307	76					
Oct	Cash	16	57	33					
"	Ditto 2E	17	75	19					
"	Ditto 2E	18	93	99					
Dec	Ditto	23	6	27					
"	Sundry Acs	25	243	29					
			7545	14				7545	14
1827 Feby	To Cash	29	19	17	1826 Dec	By E Dunbar & Co	26	20	79
Mar	Sundry Acs	40	288	42	1827 Mar	F Grinnell & Co	37	2	"
"	Central Whf	41	"	94	May	Sundry Acs	44	293	24
May	Interest Act	44	7	50					
			316	03				316	03
1827 July	To Cash	48	20	66	1828 June	By Sh Timoleon	83	5	60
1828 May	ditto	82	71	31	"	Cash	"	40	"
June	ditto	83	119	92	"	ditto	84	14	50
"	E Horton	"	28	60	July	ditto	88	373	60
"	Cash 2E	84	40	17	Aug	ditto	93	135	75
"	do	85	28	90	"	Sh Timoleon	"	29	50
"	do	86	88	91	Sep	Cash	98	94	85
July	do	87	25	69					
Augt	do	93	16	45					
Sep	Sundry Acs	98	253	19					
			693	80				693	80
1828 Augt	To Sundry Acs	94	39	10	1828 Oct	By Sundry Acs	100	39	10

Dr Jethro Coffin Cr

1829 May	To Sundry Acs	129	106	50	1829 Jany	By Sh. Timoleon	112	106	50

Dr. William Hathaway Cr.

1826	To Sh. Timoleon		1763	54	1826 Feby	By Cash	3	200	"
					May	Ditto	9	200	"
					June	Ditto	10	140	"
					July	Ditto	11	100	"
					Aug	Ditto	13	500	"
					Nov	Ditto	20	400	
					"	Int Act	21	31	38
					Decr	Cash	22	192	16
			1763	54				1763	54
1827 Sepr	To Cash	50	856	"	1828 July	By Cargo Sh. Timoleon	91	3629	15
1828 May	ditto	79	310	"	Sepr	Interest Act	99	2	17
July	Timoleons cargo	89	791	91					
"	Sh. Timoleon	92	213	77					
Sepr	Cash	96	1000	"					
"	New Act	99	459	64					
			3631	32				3631	32
1829 March	To S. Timoleon	119	3251	10	1828 Sepr 30	By Old Act	99	459	64
					1829 Feby	Cash	114	500	"
					March	Interest Act	120	15	67
					"	New Act	"	2275	79
			3251	10				3251	10
1829 March	To Old Act	120	2275	79	1829 Mar	By Cash	120	1500	"
					"	ditto	124	775	79
			2275	79				2275	79
1831 10Mo.	To Cargo of Timoleon	254	3554	30					
1832 3mo	Ship Timoleon	291	2991	61	12Mo.	By. Timo. 3rd Voyage	265	32	27.
						" Cargo Timoleon	293	3623	49
					1832. 3m	" Ships Timoleon	300	171.	99
					4mo	" New Act	305	2718	16
			6545	91				6545	91
1832 4mo	To Old account	305	2718	16	1832 5mo	By B.C. Bank	312	1000	..
9 .	. Interest acct.	340	90	45	9 ..	.. B. C. Bank .	340	300	.
					" ..	.. Bill Payable .	..	1508	61
			2808	61				2808	61
1835 7mo.	To Cargo Sh. Timoleon	634	3,767	20	1835 7mo.	By Cargo Ship Timoleon	623	3,767	79
1836 2mo.	" Ship Timoleon .	672	2,551	28	" 8mo.	" Ship Timoleon .	633	285	54
					" 12mo	" B Com. Bank	661	1,000	"
					1836 2mo.	" Bills Receivable	679	1,000	"
	Transfd. to New Ledger page	7	6,318	48		Transfd. to New Ledger page	7	6,053	33

Dr William R Rotch & Co Cr

1826 Feby	To Stock Act	3	905 02	1826 Mar	By Cash 2 E	4	1205 02
Apr	E Hathaway & Co	6	800 "	"	Ditto	"	300 "
Sepr	Cash	15	500 "	Apr	Ditto	6	400 "
Octr	Ditto	16	800 "	May	Ditto	8	450 "
Decr	Sh. Timoleon	21	2645 31	June	Sh Timoleon	9	407 92
"	Cash	24	600 "	"	Cash	10	500 "
"	Sh. Minerva	25	90 05	Octr	Ditto	16	600 "
1827 Feby	Sundry Acts	30	9958 57	Decr	Sundry Acts	22	415 44
"	Ditto	31	5356 55	1827 Feby	ditto	32	15355 55
				"	New Act	31	2021 57
			21655 50				21655 50
1827 Feby	To Old Act	31	2021 57	1827 Mar	By Sperm Stock 1/4	40	2388 40
March	Sundry Acts	39	900 "	"	Sh. Minerva	42	982 82
"	Cash	42	1000 "	May	Sperm Stock 1/4th	45	4490 25
May	ditto	45	4800 "	"	Cash	"	250 "
July	Sundry Acts	48	1076 56	July	Sundry Acts	48	1686 66
			9798 13				9798 13
1827 Aug	To Cash	49	700 "	1827 July	By Old act	48	151 59
1828 Jany	ditto	62	1034 "	Aug	Cash	49	300 "
"	Sundry Acts	61	6165 89	Nov	R Booth	57	14 60
"	~~Cash~~	~~62~~	~~1034 "~~	1828 Jany	Sundry Acts	61	4939 76
				"	New Act	62	2493 94
			7899 89				7899 89
1828 Jany	To Old Act	62	2493 94	1828 Jany	By Ship India	62	9 "
~~June~~	Sh India	85	6006 32	"	Sper. Stock 1/4	66	1500 "
July	Cargo Sh. Parnasso	87	3162 15	Feby	G Howland	71	380 46
"	Cargo Sh. Timoleon	89	2298 60	"	Ship India	70	450 05
"	Whale Bone Spec.	90	1213 "	March	Gray & Kendrick	75	70 91
"	ditto my half	"	1442 64	"	Cash 2 E	76	1100 "
"	Sh. Timoleon	92	320 66	Apr	ditto	78	200 "
Sepr	Sh. India	99	206 83	May	ditto	79	450 "
Octr	Sh. Grand Turk	101	31 15	July	Sundry Acts	90	2023 "
				"	Cargo Sh. Timoleon	91	5443 72
				Aug	Cash	94	1000 "
				"	ditto	"	500 "
				"	ditto	95	125 "
				Sepr	D. Anthony	97	500 "
				"	Davis Chase	"	140 40
				"	Cash	98	500 "
				"	ditto	99	1600 "
				Nov	ditto	102	500 "
				Decr	ditto	104	500 "
	carried to pa 80		17175 29		carried to pa 80		16992 54

Dr Elisha Hathaway & Co of Boston Cr

1826 Apr	To Sh. Alliance 3/8th	6	1264 43	1826 Feby	By Stock Act	3	422 60
1827 mo	Sundry Act	34	11.163 23	Apr	W R Rotch & Co	6	800 "
				May	Cash	8	400 "
				"	Ditto	"	600 "
				Nov	Ditto	20	500 "
				1827 mo	Sundry Act	34	7047 69
				"	New Act	"	2657 37
			12427 66				12427 66
1827 Feby	To Old Act	34	2657 37	1827 Feby	By Cash	35	2650 "
March	Merchz	42	316 85	Apr	ditto	44	300 "
Aug	Sundry Act	49	227 36	Nov	ditto	56	600 "
Sep	Sperm Stock 1/4	51	842 55	1828 Jany	Sundry Acs	63	85 67
1828 1mo	Sundry Acs	64	40 72	"	Sperm Stock 1/4	64	95 51
				"	New Act	"	353 67
			4084 85				4084 85
1828 Jany	To Old Act	64	353 67	1828 Augt	By Sh. Timoleon	94	21 70
July	Sperm Stock 1/4th	88	1169 02	1829 Jany	Sundry Acs	111	1122 14
1829 Jany	Sundry Acs	111	418 27	"	New Act	"	797 12
			1940 96				1940 96
1829 Jany	To Old Act	111	797 12	1829 Apr	By Cash	126	1000 "
Feby	S. Stock my 1/4	115	128 36	July	ditto	133	450 "
June	ditto	131	275 33	1830 Jany	Sundry Act	142	207 70
"	ditto	"	269 35	"	New Act	143	161 95
Oct	ditto	137	308 72				
1830 Jany	Sundry Acs	142	40 77				
			1819 65				1819 65
1830 Jany	To Old Act	143	161 95	1830 Feby	By B C Bank	149	160 "
Aug	To Sperm Stock my 1/4	176	574 02	July	By Sh Braganza	166	340 65
Oct	" " " "	188	78 62	Sept	" Bal. an as Oil from Fayal	183	234 74
Dec	" do	199	323 22	Nov	" Sundry accs	192	810 08
"	" Wm Dean & Co	200	700 —	1831 Jany	" do	212	156 55
Feby	" Sperm Stock	213	372 33	"	" Bal. of a/c	16	508 12
			2.210 14				2.210 14
1831 Jany 1	To Bal. of Old a/c	16	508 12	1831 Feby	By B C Bank	221	40 "
"	To Sperm Stock	209	392 86	March	" Sperm Stock my 1/4	223	31 63
				"	" B C Bank	225	500 "
				June	" do	240	300 "
				"	" Sperm Stock	241	27 24
				8mo	" Do	246	52 76
				10	" Sundry a/c	260	894 73
				12	" Russia Cordage	264	2094 16
	Page 148		900 98				3940 52

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Dr. Josiah Bradlee & Co of Boston Cr.

1826 Feby	To Stock Act	3	158 32	1826 Oct	By Cash		158 32

Dr. William Knights Cr.

1827 Jany	To Merch.	29	152 21	1827 Jany	By Expense Act	29	219 37
"	Cash	"	67 16				
			219 37				219 37
1831 Jany	To Sundries	211	189 66	1831 Jany.	By Sundry a/c.s	211	189 66
1833 1 mo	To B. C. Bank.	375	121 35	1832 7 mo	By Ship Orozimbo.	326	21.47
				1833 1 mo	Sundry acct.	369	99 88
			121 35				121 35

Dr. Adventure to Bilboa Cr.

1827 Feby	To W R R & Co	32	1061 79	1827 Feby	By W R Rotch & Co	30	1200.34
1828 May	Sh. Minerva 74	81	138 55				
			1200 34				1200 34

Dr. Samuel C Buntings Sales of White Lead Cr.

1827 May	To Cash	45	10 67	1827 May	By W Kapell & Co	45	250 "
1828 Feby	S. C Bunting	68	239 33				
			250 "				250 "

Dr Fish Grinnell & Co of New York Cr

Date	Dr	Fol.	$	cts	Date	Cr	Fol.	$	cts
1826 Feby	To Stock Act	3	314	85	1826 Feby	By Stock Act	3	2372	47
1827 Feby	Sundry Acs	36	10399	85	Augt	Sh. Parnasso	13	519	74
Mar	ditto	37	2656	18	Oc	Cash	16	600	"
"	New Act	"	1878	69	"	Sh. Timoleon	17	2614	17
					Nov	Cash	19	800	"
					1827 Feby	W R Rotch & Co	30	1000	"
					March	Sundry Acs	35	7179	62
					"	ditto	36	163	57
			15249	57				15249	57

Date	Dr	Fol.	$	cts	Date	Cr	Fol.	$	cts
1827 Mar	To Merchse	33	673	31	1827 Mar.	By Old Act	37	1878	69
"	Sundry Acs	41	725	89	"	Cash	42	1200	"
June	Sperm Stock 1/4	47	285	84	"	ditto	43	500	"
Sep	Cargo Sh. Timoleon	50	10000	"	Apr	ditto	44	500	"
"	Sper. Stock my 1/4	52	323	22	May	ditto 2E	45	1000	"
Oc	ditto	54	1223	56	June	ditto	47	3250	"
Dec	ditto 2E	58	767	06	Sep	ditto	50	2000	"
1828 Jany	ditto	66	939	53	"	ditto	51	3000	"
Feby	Sundry Acs	67	4648	06	"	ditto	"	4000	"
"	New Act	68	16724	48	Oc	ditto	54	700	"
					Nov	Sundry Acs	55	5250	"
					1828 Feby	ditto - - -	67 68	13032	26
			36310	95				36310	95

Date	Dr	Fol.	$	cts	Date	Cr	Fol.	$	cts
1828 Feby	To Old Act	67	2404	30	1828 Feby	By Old Act	68	16724	48
Jany	Cash	65	3000	"	"	ditto	"	3937	50
Feby	Interest Act	68	15	86	"	Sundry Acs	71	3024	25
"	Sundry Acs	71	3961	24					
"	New Act	72	14304	82					
			23686	23				23686	23

Date	Dr	Fol.	$	cts	Date	Cr	Fol.	$	cts
1828 Feby	To Old Act	71	3000	"	1828 Feby	By Old Act	72	14304	82
"	Sper. Stock	72	724	05	"	ditto	71	3937	50
"	ditto	74	446	96	May	Cash	79	1500	"
Apr	ditto	77	875	81	June	ditto	84	2600	"
"	ditto	"	1180	26	Augt	Sh. Timoleon 2E	94	4527	74
"	Cargo Sh. Timoleon	78	3722	51					
"	Sper. Stock	"	257	73					
May	ditto	81	192	55					
"	ditto	82	312	23					
"	Sundry Acs	"	38	20					
June	Sper. Stock	83	251	26					
"	ditto 2E	84	1042	38					
July	Sh Parnassos Cargo	87	2643	54					
Augt	Sper. Stock	94	205	35					
	carried to pa. 77		14892	83		carried to pa. 77		26870	06

Dr Philip Willcox & Co. Cr

1827 Jany	To Cash	28	37 68	1826 Mar	By Sh. Parnasso	3	37 68

Dr Willcox & Richmond Cr

1827 Oct	To Cash	53	100 "	1828 Jany	By Ship India	64	1420 12
Nov	ditto	56	50 "	Feby	ditto	70	68 41
"	ditto	57	200 "				
Dec	ditto	58	200 "				
1828 Jany	ditto	61	200 "				
"	Ship India	65	25 32				
"	Cash	66	250 "				
Feby	ditto	75	463 21				
			1488 53				1488 53
1828 Mar	To Merchze	73	28 54	1829 Mar	By Cash	123	28 54
				1830 Aug	By Sh Braganza	178	4023 46
1830 Apr	To B C Bank	156	100 "	Sept	" Braganzas Oil from Fayal	184	143.11
"	ditto	157	100 "	Augt	" Sh India	196	525 85
May	ditto	161	500 "	Dec	" " Braganza	198	34 " "
June	ditto	163	500 "	"	" B C Bank	205	
"	ditto	164	750 "	"	" Bal. to new a/c	225	1735 54
Sept	ditto	185	200 "				
Dec	" Sh. Braganza	199	4304 98				
"	" W. R. Rodch & Co.	202	7143		1642.49		
"	To Int. a/c	225	6 98		1642.49		
"			6461 96				6461 96
March	To bal. from Old a/c	225	1735 54	1830 Dec	By B. C. Bank	205	1643 49
"	" W. R. R. & Co.	202	71 43	1831 May	" Sh. India	236	10 62
Apl	" Ship Braganza	233	81 60	1832 1mo	" Brighton	276	723 ..
"	" Sales of Flour No. 4	237	20 25	2	" Tinolson	280	2111 15
1831 11mo	" B. C. Bank	262	200 ..	7..	.. New account	332	1319.33
12	" Do	270	20 ..				
1832 1mo	" Do	280	1800 ..				
2mo	" do	289	300 "				
3 M"	" do	292	200 -				
"	" do	299	300 -				
4 mo	.. do	304	250 .				
6 ..	.. do	321	400 ..				
7 mo	.. do	325	400 ..				
..	.. Interest acct.	332	27 77				
			5806.59				5806.59

Dr Gideon Howland of New York Cr

Date		Fol.	$	cts	Date		Fol.	$	cts
1826 Mar	To Stock Act	4	381	23	1826 Mar.	By Cash Act	4	380	"
Apr	Ditto	5	168	51	Apr	Ditto	5	168	51
1827 Mar	Merchze	33	175	73	Dec	Cash	27	300	"
"	ditto	42	67	61	1827 Apr	Merchze	43	108	56
June	Sperm Stock 1/4	47	166	77	1828 Jany	Sundry Act	63	1567	91
July	ditto	48	101	10					
Sepr	ditto	51	215	10					
Nov	ditto	56	338	72					
Dec	ditto	58	162	91					
1828 Jany	ditto	63	318	07					
"	New Act	"	430	46					
			2144	98				2144	98
1828 Jany	To Cash	65	50	"	1828 Jany	By Old Act	63	430	46
Feby	W R Rotch & Co	71	380	46					
			430	46				430	46
1828 June	To Sper. Stock	83	51	61	1829 Jany	By Sundry Act	107	34	71
Oct	ditto	100	66	90	"	New Act	"	464	06
"	ditto	101	185	71					
Nov	ditto	102	188	55					
	Interest Act	107	6						
			498	77				498	77
1829 Jany	To Old act	107	464	06	1828 Dec	By Cash	105	490	"
July	Sper. Stock	132	176	21	1829 Dec	ditto	140	150	"
1830 Jany	Inter Act	141	3	26	1830 Jany	New Act	141	3	53
			643	53				643	53
1830 Jany	To Old Act	141	3	53	1831 Feby	By Expense a/c	212	720	00
" 1831 Feby	" Sper. Stock	142	199	84	"	" Bal of a/c	20	[illegible]	
	" Bal of a/c	29	70	25					
July	" ditto	167	427	15					
1831 Feby	" Int a/c	212	19	23					
			720	00				720	25
1831 Jany	To Sperm Stock	210	95	34	1831 Jany 1	By Bal of A/c	20	70	25
9 mo	" Do due 8 mo 1831	250	287	13	1832 4 mo	New Act	307	320	99
1832 4 mo	Interest account	307	8	77					
			391	24				391	24
1832 4 mo	To Old account	20	320	99	1832 6 mo	By Sundry Acs	316	320	.
	Interest Act.	462	9	98		New Account	462	10	97
			330	97				330	97
1834 1 m.	To Old Account	462	10	97	1835 1 mo.	By Howland & Augur	576	11	63
1835 1 mo.	Interest Act	576		66					
			11	63				11	63

Dr Marshal Waldron Cr

1826 Mar	To Bills Payable	4	329	23	1826 Oc	By Sh Timoleon	17	919	98
Oc	Cash	16	220	"					
	ditto	32	370	75					
			919	98				919	98

Dr Ivory H Bartlett Cr

1828 Sepr	To Cash	99	10	02	1828 June	By Ship India	84	10	02
1821 Feby	To Sperm Stock	219	768	02	1830 Sept	" " Braganza	182	110	60
"	" Ins A/c	221	8	19	Dec	" " India	205	45	36
					Feby.	" Sundry a/c 2E	219	58	"
					"	" Ins a/c	219	2	57
					"	" Notes Receivable	222	554	68
			786	23				786	23
	See page 172		12	"	1832 1 mo	1 By 1 Brighton	276	7	"
					"	do	278	5	00
								12	

Dr Isaac & Ichabod Chase Cr

1826 Nov	To Sh. Timoleon	20	12	"	1827 Feby	By cash	30	12	"

Dr James Durfee Junr Cr

1828 July	To Cash	88	37	95	1828 May	By Fish Grin H	82	37	95
Sepr	ditto	98	50	"	1829 Jany	Sh. Timoleon	112	432	16
1829 Jany	ditto	105	50	"	Apr	F G H Co	128	22	80
March	ditto	121	100	"					
Apr	ditto	129	32	16					
Augt	W R Ritch & Co	134	200	"					
Nov	Cash	138	22	80					
			492	91				492	91
Augst	To Bed Com Bk	175	400	..	1830 July	By Sh Braganza	161	751	46
Oc	" " "	190	200		Dec	" F G H Co	199	37	90
1821 Jany	" Sperm Stock my 1/4	206	39	35	"	" Sh India	205	519	38
"	" B C Bank	207	200	...	1821 Feby	" Addition to House	221	25	36
May	To B C Bank	239	400		May	" F G H Co	238	151	71
June	To Sales # 4		30	25	"	" Ins a/c	249	1	17
9 mo	" bal to new page	134	227	38					
			1486	98				1486	98

Dr Elkanah Tallman Cr

1826 Decr 1	To Sh. Timoleon	21	1763 54	1826 Apr	By Cash	5	300 "
				July	Ditto 2 E	11	516 35
				Decr	Interest Act	23	23 58
				"	New Act	"	923 61
			1763 54				1763 54
1826 Decr 1	To Old Act	23	923 61	1827 Jany	By Bills Receivable	26	500 "
1827 Jany 15	Int Act	28	16 63	1827 Jany	Sundry Act	28	440 24
			940 24				940 24
1827 Sepr	To Cash	50	856 "	1828 July	By Cargo Sh. Timo~	91	3629 15
1828 May	ditto	80	300 "	1829 Mar	Cash	118	500 "
July	Timoleons Cargo	89	792 49	"	Interest Act	122	63 60
"	Sh. Timoleon	92	213 77	"	New Act	"	1276 38
1829 Jany	W R Rotch & Co	108	55 77				
March	S. Timoleon	119	3251 10				
			5469 13				5469 13
1829 Mar	To Old Act	122	1276 38	1829 Apr	By W R Rotch & Co	128	500 "
Apr	Intert Act	129	19 09	"	Sundry Act	129	795 47
			1295 47				1295 47
1831 10 mo	To Cargo of Timo.	254	3555 25	2 mo	By B C Bank	282	750
11	" C Hatch & Co.	260	137 65		" Cargo Timoleon	293	3623 49
1832 3 mo	Ship Timoleon	291	2991 61	3 mo	" Ship Timoleon	300	171 99
4 mo	" Sperm Stock	302	20 25	"	" Interest acct	305	2 56
				"	" New Act	"	2156 72
			6704 76				6704 76
3 mo	To Old account	305	2156 72	1832 10 mo	By W. Tallman	350	716 70

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Dr Sloop Pomona Cr

1831 Jany	By Wm Atkins	210	31 85	Sep	By Braganza's oil from Fayal	183	31 85

Dr Brig Juno Cr

1826 Apr	To Sh. Timoleon	5	12 48	1827 Feby	By Cash	30	12 48

Dr Sloop Traveller & Owners Cr

1829 3 mo	To Cash	124	22 10	1828 May	By Ship India	80	22 10
				1832. 1 mo	By Cordage &c.	280	27 50

Dr Cargo of Ship Parnasso's third whale voyage Cr

1826 Decr	To Sundry Acs	27	1300 180	1826 Decr	By Sundry Acs	27	1300 180

Dr Cargo of Ship Parnasso's fourth Whale voyage Cr

1828 July	To Sundry Acs	87	600 31	1828 June	By Cash	83	216 "
"	ditto	88	16674 83	July	Sundry Acs	87	17059 14
			17275 14				17275 14

Dr George W Taylor of Providence Cr

1829 Jany	To Cash	113	296 23	1828 Decr	By Sh. Timoleon	103	294 03
				1829 Jany	Int. Act	113	2 20
			296 23				296 23

Dr Peleg Clark Cr

1829 Jany	To Sper. Stock	106	38 40	1829 Jany	By Merchdse	107	240 50
"	Sundry Acs	107	202 10				
			240 50				240 50
1832. 10 mo	To Sales of E. Oil	351	18 30	1833. 1 mo	By Sundry acct.	367	156 94
12 mo	" Sperm Stock	363	56 94				
1833 1 mo	" B. C. Bank	375	81 70				
			156 94				156 94
1834. 2 mo	To Cash acct.	476	15 "	1834 12 mo	By Sundry Acs.	561	177 32
12 mo.	" Sperm Stock my 1/2	561	205 70				
	Transfer to New Ledger page 18		220 70		Amt. Trans. to New Ledger page 18		177 32

Dr Hussey & Mackay Cr

1826 Apr	To Stock Act	5	271 50	1826 Apr	By Cash Act	5	271 50
	ditto		200 "	May	Ditto	8	200 "
			471 50				471 50

Dr Stage Stock Cr

1827 Oc	To Cash	53	100 "	1836 Jan.	By Amt to Debit in New Ledger page	27	100 "

Dr Mechanic Store my half Cr

1832 12 mo	To Profit & Loss.	361	223 75	1828 Feby	By Stove in C. C. & F.	73	148 75
				Mar.	Gray & Hendrick	75	75 "
			223 75				223 75

Dr Ship Stephania Cr

1828 May	To Ship India	78	69 94	1828 Nov	By Cash	102	69 94

Dr Russell Booth Cr

1826 Apr	To Cash	5	5 "	1827 2mo	By Merchn	31	12 75
1827 Feby	Merchn	31	10 68	"	New Act	"	2 93
			15 68				15 68
1827 Feby	To Old Act	31	2 93	1827 Nov	By Sundry Act	57	128 40
Sepr	Cash	51	40 "				
Oct	ditto	52	30 "				
Nov	ditto	54	20				
Dec	ditto	57	35 47				
			128 40				128 40
				1827 Nov	By Sundry Act	57	

Dr Mark B Palmer Cr

1821 Jany	To G Russells Estate	246	90 ...	1829 Feby	By S. Timoleon	117	12 29
				1831 Jany	" Sundry acc.	207	63 34
				March 1	" Bal. to new a/c		14 37
1831			90				90
March	To Bal. o/c		14 37	Apri	By Sundries	227	15 77
Apl	To Cash	227	1 40				
			15 77				15 77
1832 2mo	To L Russell	285	45 "	1832 1mo	By Brighton	277	12 03
				"	" Tim	278	34 29
				7	Orozimbo	328	143 65
			45				189 97

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Dr Little & Dyre Cr

1829 Mar.	To S. Stock my 1/4	121	731 57	1829 Feby	By S. Timoleon	117	575 91
"	S. Timoleon	123	40 "	Mar	Sundry Act	123	195 66
			771 57				771 57
1831 Apl	To Lydia Russell	231	223 ...	1831 Apl	By Sundry acc.	230	223 ...

Dr Little & Sullings Cr

1832 7mo	To Sundry Accts	329	664.74	1832 7mo	By Sundry Accts	329	664.74

Dr Ship Alliance my 3/8ths Cr

1826 Apr 6	To Stock Act	6	2250 "	1826 Apr	By E Hathaway & Co	6	1264 43
1832 12 mo	" Profit & Loss	361	1.709 91	1827 Feby	W R Rotch & Co	30	2688 73
				1828 Jany	Ship India	62	6 75
			3.959 91				3.959 91

Dr George Brayton Cr

1827 Nov 10	To Cash	55	360 "	1828 June	By Ship India	84	585 02
1829 Jany	Sper. Stock	106	26 37				
Feby	Sundry Acts	115	198 65				
			585 02				585 02

Dr Henry P Willis Cr

1829 June	To Sper. Stock	130	99 23	1829 Feby	By S. Timoleon	114	10 75
				June	Sundry Acts	130	88 48
			99 23				99 23
1829 Nov	To N B Bank	195	36 05	1830 Oct	By Sh India	187	11 50
1831 Jan 7	" Sperm Stock my 1/4	210	21 49	"	" " Braganza	191	36 05
				Nov	" " void "	"	—
				1831 Jany	" Ex. Pense A/c	209	9 99
			57 54				57 54
1832 9 mo.	To Ship Brighton	340	49 93	1832 11 Mo	By 1 Brighton	274	49 93
11 mo	To B. C. Bank	357	42 90	7	Orozimbo	328	42 90

Dr Thomas M Coffin of Philadelphia Cr

1829 July	To S. C Bunting	133	830 52	1829 July	By S. C Bunting	133	830 52

Dr Henry P Willis Cr

1835 2 mo.	To B Com. Bank	579	20 62	1834 12 mo.	By Ship India	555	20 62
" 9 mo.	" Cash Act	642	9 37	1835 8 mo	" Ship Brighton	632	9 37
1836 2 mo.	" Sundry Acts	679	38 97	1836 2 mo	" " Timoleon	674	14 —
				" "	" Expense Act	679	24 97
			38 97				38 97

Dr Manasseh Kempton Cr

Date	Dr	Fol.	Amount	Date	Cr	Fol.	Amount
1826 Dec	To Sh. Timoleon	21	881 77	1826 May	By Jos. Stowell	7	50 "
				"	Jas. Moores	8	30 "
				June	Sh. Timoleon	9	308 37
				July	Sh. Parnasso	12	38 81
				Sep	N Taber	15	99 17
				Dec	Merchan.	24	27 75
				"	Int Act	25	13 35
				"	New Act	"	314 32
			881 77				881 77
1826 Dec 1	To Old Act	25	314 32	1827 Jany	By Bills Receivable	28	319 97
1827 Jany	Int Act	28	5 65				
			319 97				319 97
1827 Sep	To Cash	50	428 "	1828 July	By cargo Sh. Timo	91	1814 57
1828 May	ditto	79	155 "	1829 Feby	Sundry Acs	115	306 78
July	ditto	86	300 "	Mar	Inter Act	122	30 86
"	Timoleons cargo	89	211	"	New Act	"	674 23
"	Sh. Timoleon	92	106 89				
1829 March	ditto	119	1625 55				
			2826 44				2826 44
1829 Mar 1	To Old account	122	674 23	1829 Apr	By J G & C°	128	252 25
1831 March 1	" Int &c	221	49 42	Sep	W R R & C°	135	12 33
				1830 Feby	ditto	148	45 43
				Oct	" Sh: India (Bal to new &c 238 81)	191	106 56
				"	" " Braganza	"	36 39
				Dec	" W. R Rotch & C°	203	37 88
1831			723 65	1831			723 65
March 1	To Bal of Old &c		238 81	1 mo	By Sundries	275	152 73
1831 11 mo	To Timoleons Cargo	254	1777 30		" Cargo S. Timoleon	293	1811 74
1832 3 mo	Ship Timoleon	291	1495 81	3 mo	" D Chase	298	210 "
"	Interest ac	306	14 19	"	" Ship Timoleon	300	86 "
				"	" New acct	306	1265 64
			3526 11				3526 11
"	To Old account	306	1265 64	7 mo	By Ship Orozimbo	328	56 83
	" Interest acct	410	70 57	10 mo	" W. R. Rotch & Co	345	165 59
				12 mo	" ditto	361	70 57
					New account	410	1043 22
1833			1336 21	1833			1336 21
5 mo	To Old account	410	1043 22	5 mo	By B. C. Bank	409	300 "
1835 7 mo	" Interest Act	625	126 19	1835 7 mo	" Bills Receivable	625	869 41
			1169 41				1169 41

Dr. Dyre & Richmond Cr.

Date		Folio	Amount	Date		Folio	Amount
1826 May	To Sh. Timoleon	7	375 02	1826 July	By Sh. Parnasso	12	27 37
Nov	Cash	19	27 37	Nov	Bills Receivable	19	380 64
"	Int. Act	"	5 62				
			408 01				408 01
1827 Dec	To Ship India	58	1076 73	1828 Jany	By Ship India	64	854 45
1828 5mo	Interest Act	78	36 06	May	Bills Receivable	80	258 34
			1112 79				1112 79
1828 Sep	To Sh. Timoleon	96	670 95	1829 Jany	By Sh. Timoleon	112	432 63
1829 Jany	Spec. Stock	106	247 72	Feby	Expense Act	114	9 75
Feby	Sh. Timoleon	114	44 86	Mar	Spec. Stock 1/4	121	13 98
Mar.	Interest Act	122	2 79	"	Bills Receivable	122	509 96
			966 32				966 32
1830 Nov	To Sh. Braganza	192	895 72	1834 Aug	By Sh. Braganza	178	859 73
"	Mdse.	194	90 —	Nov	" "	—	—
1831 Jany	To Sh. India	210	476 77	Dec	" Sh. India	205	130 83
March	" Int.	223	7 76	1831 March	" Sundries	223	479 69
			1470 25				1470 25
1831 11mo	To Ship Brighton	255	1004 22	1mo	By Sundries	275	967 04
"	" Do.	264	49 98	4mo	Sundry acc.	303	845.96
12	" Timoleon	267	25 66				
1832 1mo	" Timoleon	277	733 14				
			1813.00				1813.00
4mo	To Old account	303	820 30	4mo	By Bills Receivable	304	820.30

Dr. Butts & Smith Cr.

Date		Folio	Amount	Date		Folio	Amount
1830 Oc.	To W R Rotch & Co.	196	319 74	Oct. 1830	By Sh. Braganza	191	316 67
				1833	" W. R. Rotch & Co.	385	3 07
			319 74				319 74

Dr. Thomas Touvet Cr.

Date		Folio	Amount	Date		Folio	Amount
1834 10mo	To Sales of S & Oil	534	3 —	1835 10mo	By Cash Act.	643	3 —

Dr Richard G. Howland of Baltimore Cr

				1826 May	By Sh. Timoleon	8	90	33

Dr Lysander Washburn Cr

1827 Sept	To Cash	50	559	"	1828 July	By Sundry Act		959 "
1828 July	ditto	86	400	"				
			959	"				959 "

Dr John C Haskell Cr

1828 Feby	To Stone in Cont C G &	72	20	"	1828 Dec	By Cash	104	20 "
1831 May 18.	To Sundry Acct 2d.	238	62	50	1832 7 mo	Sundry acct.	332. √	94 56
1832 8 mo	B. C. Bank.	335 √	32	06				
			114	56				114 56

Dr John F Underwood Cr

1835 Jan.	To Bedford Com. Bank	641	21 36	1835-8 mo.	By Ship Brighton	632	21 36

Dr William P. Grinnell Cr

1826 Dec	To Sh. Parnasso	25	466 32	1826 May	By Sh. Timoleon	9	57 63
1827 Mar	Sundry Acs	38	326 71	July	Sh. Parnasso	12	105 49
				Dec	Cargo Sh. Parnasso	27	558 83
				1827 Mar	Sundry Acs	38	71 08
			793 03				793 03
1827 Mar.	To Old Act	38	52 46	1827 May	By Cash	44	52 46
May	Sh. Parnasso	44	18 33	1828 July	Cargo Sh. Parnasso	88	713 67
1828 June	Cash	86	600 "	Sep	Sh. Parnasso	98	15 76
Oct	Sh. Parnasso	100	2 44	Nov	Inter^t Act	102	2 19
Nov	Cash	102	110 85				
			784 08				784 08
1830 Oct	To B C Bank	190	500 ..	1830 Oct	By B C Bank	188	500 ..
Dec	" do	204	500 ..	Jany.	" do	207	300
April 1832	To B C Bank	226	200 ..	Ap. 1831	By B C Bank	231	200
1mo	" Notes Payable	275	2617 25	1mo	" Timoleon	273	1414 25
1832 1mo	" Do	282	2000 —	"	" Brighton	274	1203 —
4mo	B C Bank	308	250 .	4mo	B. C. Bank	308	250 .
				8	Ship Orozimbo	336	2505 68
			5067 25				5572 93

Dr Billings & Corey Cr

1830 Sep	To Bu C Bank	181	300 00	1831 Jany	By Sperm Stock	211	14 77
Dec	" do	204	300 ..	Feby	" Sundry Ac^s	221	1929 13
1831 Feby	" do	212	300 —				
"	" do	217	600 ..				
Ap	" Sperm Stock	228	10 52				
"	" Sundry Ac^s	229	433 38				
			1943 90				1943 90
1832				1833			
10mo	To Sperm Stock	345	3 ..	1 mo	By Sundry acc^ts	368	124 56
1833	B C Bank	393	121 56				
			124 56				124 56

Dr Zackeus Cushman Cr

1826 Augt	To Cash	13	25 "	1826 June	By Sh. Timoleon	9	65 41
Nov	Ditto	19	40 41	Oc	Sh Parnasso	18	18 99
1827 mar	Ditto	42	18 99				
			84 40				84 40

Dr Burdett & Co of New York Cr

1827 Mar	To J Grinnell & Co	35	62 04				

Dr Benjamin Drew Cr

1827 Nov	To Cash	57	20 "	1828 Feby	By Sh. India	70	196 "
1828 Jany	ditto	65	30 "				
Feby	ditto	71	146 "				
			196 "				196 "
1828 Augt	To Cash	95	10 "	1828 Dec	By Sh. Timoleon	103	65 50
Dec	ditto	104	15 "				
1829 Jany	ditto	106	40 50				
			65 50				65 50

Dr Davis Chase Cr

1828 Jany	To Sundry Acs	58	1086 23	1828 Jany	By Sundry Acs	59	1086 23
Augt	Cash	95	50 "	Sepr	Sh. Timoleon	97	3143 55
Sepr	Bills Payable	96	500 "				
"	Sundry Acs	97	1140 40				
"	Bills Payable	99	313 "				
Oc	ditto	101	500				
1829 Jany	Sper. Stock	106	26 10				
Feby	M Kempton	115	100 "				
"	Interest Act	118	38 78				
"	New Acct	"	475 27				
			3143 55				3143 55
1829 Feby	To Bills Payable	118	477 92	1829 Feby	By Old a/c & Inter	118	477 92

Dr Ship Minerva my Fourth Cr

1826 July	To Bills Payable	11	800	"	1828 Jany	By W R Rotch & Co	61	92	12
1827 Feby	W R Rotch & Co	32	133	54	May	B Rodman	79	1156	32
March	ditto	42	982	82	"	Adv. to Bilboa	81	138	55
May	Sundry Acts	81	3550	46	1829 Jany	W R Rotch & Co	109	2044	94
1829 March	B Rodman	124	511	23	Ap	ditto	125	74	74
					1833	Profit & Loss	397	2471	38
			5978	05				5978	05

Dr Samuel Leonard Cr

1829 June	To Sperm Stock	131	63	28	1830 Sept	By Sh. Braganza	182	43	88
1830 Dec	" N. Leonard	201	43	85	Nov	" do	197	49	50
1831 Ap	To Sperm Stock	230	121	94	1831 Ap	" Addition to House	230	131	78
1832 4mo	ditto	308	26	55	"	" Mc Mathis	232	63	28
"	B. C. Bank	309	173	27	1832 1mo	" Timoleon	273	56	51
					"	" Brighton	273	83	97
			428	92				428	92
6mo	To B. C. Bank	320	103	36	6mo	By Sundry Acts	318	103	36

Dr Schooner Regulator my Eighth Cr

1829 Octr	To Bills Pay.	138	201	25	1831 March	By Cash	223	148	82
1833	B C Bank	394	47	32	1833	Profit & Loss	397	99	75
			248	57				248	57

Dr John Bailey Cr

1836 1mo.	To B Com. Bank	671	46	"	1835 8mo.	By Ship Brighton	652	8	"
					1836 1mo.	" Sundry acts	669	38	"
			46	"				46	"

Dr. Store in Co. with Corn.s Grinnell Junr. Cr.

1826 Dec	To P. Gray	24	1 94	1826 July	By Sh. Parnasso	12	5 "
	Sundry Acs	73	297 51	Dec	P. Gray	24	52 50
				"	Cash	26	6 75
				1827 Feby	ditto	31	21 72
				1828 Jany	Jos. Moores	60	23 50
				Feby	Cash	71	6 23
				"	Chapman & Alden	72	8 75
				"	Jno. C. Haskell	"	20 "
				"	Ship Timoleon	"	5 "
				"	C Grinnell Jr	73	150 "
			299 45				299 45

Dr. David R Greene & Co. Cr.

1828 May	To Cash	81	40 25	1828 Feby	By Ship India	70	40 25
1831 May	To Sales of flour No. 2	233	270 ..	June	" Bills Receivable	240	374 ..
June	" do # 4.	240	104 ..				
			414 25				414 25
1832. 9 mo.	To Bills Payable.	339	1244 ..	1832. 7 mo.	By Ship Orozimbo	328	1244 ..

Dr. Samuel Rodman Jr. Cr.

1828 Sepr.	To Sh. Timoleon	98	5 59	1828 Oct	By Cash	101	5 59
1831 May	To Sales flour No. 2.	233	662 50	1831 June	" Bills Receivable	240	662 50
			668 09				668 09

Dr. Edmund Gardner Cr.

1829 Apr	To Cash	128	173 58	1828 Dec	By Sh. Timoleon	103	171 87
				1829 Apr	Interest Act	128	1 71
							173 58

Dr. G L Brigham Cr.

1836. 4 mo.	To Amount Debit in New Ledger page 18		5 61	1835. 8 mo.	By Ship Brighton	332	5 61

Dr Elisha Dunbar & Co. Cr

1826 Oct	To Cash	16	176	31	1826 July	By Sh. Parnasso	12	666	02
Nov	Sh. Timoleon	20	43	67	Aug	Sh. Timoleon	14	176	31
Dec	Sundry Acs	26	628	67	Dec	Int Act	26	6	32
			848	65				848	65
1828 Jany	To S C Bunting	60	30	69	1828 Feby	By Ship India	70	526	22
Mar	Sper. Stock	74	653	29	"	Expense Act	71	59	81
"	Bills Payable	"	526	22	Mar	Sundry Act	75	611	09
								13	08
			1210	20				1210	20
1829 Mar	To S. Stock my 1/4	121	762	84	1828 Aug	By Sh. Parnasso	94	20	45
					1829 Jany	Sh. Timoleon	112	541	88
					Mar.	Expense Act	122	21	21
					"	Cash	"	179	30
			762	84				762	84
1830 Dec	To Sundry Ac Dc	209	142	32	1829 June	By F G Co	131	8	65
"	" B C. Bank	"	395	13	1830 Aug	Sh Braganza	178	516	71
					Dec	Expense A/c	209	12	09
			537	45				537	45
1831 Feby	To B C Bank	217	394	86	1830 Dec	By Sh India	205	394	86
9 mo	" Do	249	45	88	1831 Jany	" Fish Grinnell & Co.	206	45	88
11	" Sundries Merchandise	273	52	74	1832 1 mo	" Sundries Dc	273	848	89
1832 8 mo	" Sperm Stock	336	669	48	7 mo	" Ship Orozimbo	329	601	89
"	" New account	"	729	44	8 mo	" Expense acct	336		88
			2092	40				2092	40
10 mo	To Bills Payable	348	744	02	"	By Old account	"	729	44
					10 mo	" Interest acct	346	14	58
			744	02				744	02
12 mo	To Sperm Stock	363	35	.	12 mo	By Sundry acct	363	52	71
"	" B. C. Bank	365	17	71					
			52	71				52	71
1834 1 mo	To B. C. Bank	466	108	31	1833 1 mo	By Ship Orozimbo	380	94	58
						Sundry Acct	449	13	73
			108	31				108	31
1835 1 mo	To E Dunbar	574	14	55	1834 5 mo	By Patrick Hynes	498	149	73
" "	" B Com. Bank	579	165	13	10 mo	" Ship Braganza	531	9	56
	" Bills Payable	581	229	38	12 mo	" " India	555	224	89
					"	" Sperm Stock my 1/2	570	20	39
						Interest Act	580	4	49
			409	06				409	06

Dr William Coffin Cr

Date		Folio	Amount	Date		Folio	Amount
1827 Feby	To Cash	29	176 81	1826 July	By Sh. Parnasso	12	176 81
1828 Dec	To Bills Payable	102	300 "	1828 Dec	By Sh. Timoleon	103	372 75
1829 Jany	W R Rotch & Co	108	39 71				
Apr	Cash	127	33 04				
			372 75				372 75
1831 May	To S C B Sales No 4	237	40 50	1831 12 mo	By Sundries	268	645 91
9 mo	To B C Bank	251	100 " "	1832 2 mo	" S Stock	284	440 50
11 mo	" Do	262	300 "				
12	" Bills Payable	268	645 91				
			1.086 41				1.086 41
1832 3 mo	To W R Rotch & Co	298	29 88	4 mo	By Sperm Stock	309	305.12
"	" B C Bank	299	100 .				
4 mo	" Bills Payable	309	175.24				
			305 12				305 12
10 mo	To B C Bank	347	134 50	10 mo	By Sperm Stock	347	134 50

Dr Benj Drew Cr

Date		Folio	Amount	Date		Folio	Amount
Sep 1830	To Cash	181	10 " "	1830 Nov	By Sh India	196	57 75
Nov	" do	196	15	1832 1 mo	By Timoleon	275	79 50
Dec	" B C Bank	198	32 75				
1831 11 mo	" Cash	262	20 —				
"	" B C B	"	20 —				
1832 2 mo	do	289	39 50				
			137 25				137 25

Dr Jacob Parker Cr

Date		Folio	Amount	Date		Folio	Amount
1836 4 mo	To Amt to Cr. in New Ledger page 15		230 09	1835 8 mo	By Ship Brighton	633	117 07
				1836 2 mo	" " Timoleon	674	113 02
			230 09				230 09

Dr William Russell Jun.r Cr

1827 May	To S C Buntings Sales	45	250 "	1826 Aug.t	By Sh. Parnasso	12	6 83
1829 June	Cash	131	100 "	1827 Mar	Sh. Timoleon	40	50 57
1831 Ap.l 25	To S. C Buntings Sales 2	231	111 " "	June	Sh India	84	215 34
8 mo	To D.o # "	246	299 " "	1829 Feby	Sundry Ac.s	115	436 83
1832 1 mo	To B. C. Bank	280	200 " "		~~ditto~~		
12 mo	" ditto	364	300 "	1830 " D.o	By Sh Braganza	201	301 11
1833 4 mo	" Sperm Stock	403	3 32	"	" " India	205	200 74
	" New acc.t	404	1284 63	1832 1 mo	" Brighton	276	185 60
				"	" Timoleon	277	186 40
				12 mo	" Orozimbo	358	300 59
				1833 4 mo	" Sundry acc.t 2 E	403	663 94
			2547 95				2547 95
4 mo	To Bills Payable	404	1284 63	4 mo	By Old account	404	1284 63

440,50

Dr William R West Cr

1826 Aug.t	To Cash	14	37 86	1826 July	By Sh. Parnasso	12	37 86
1828 Jany	To Cash	66	58 62	1828 Jany	By Sh. India	64	58 62

Dr Jacob Parker Cr

1829 June	To Cash	130	21 17	1828 Dec	By Sh. Timoleon	103	21 17
1831 Apl	To B C Bank	232	32 82	1830 Aug.t	" Sh Braganza	178	19 95
				1831 Jany	" Sh India	205	12 87
			53 99				53 99
1832 6 mo	To Sundry Ac.s	316	17 33	1831 12 mo	By Brighton	268	17 33
10 mo	To B. C. Bank	353	38 08	1832 7 mo	Orozimbo	328	26 22
				10 "	Timoleon	350	11 86
			38 08				38 08
1833 7 mo	To B. C. Bank	419	9 94	1833 1 mo	By Ship Orozimbo	380	9 94
1834 11 mo	" B Com Bank	544	53 17	1834 5 mo	" Patrick Hynes	498	53 17
1835 7 mo	" do	627	577 59	6 mo	" Ship Braganza	506	356 37
				12 mo	" Ship India	555	199 47
				1835 7 mo	" Int Acct	620	21 75
			577 59				577 59

Dr Ichabod Clapp Cr

1827 Feby	To Cash	30	204 "	1826 July	By Sh. Parnasso	12	69 86
Mar	ditto	43	63 13	Augt	Sh. Timoleon	14	134 14
				1827 Mar	Expense Act	41	63 13
			267 13				267 13
1828 Apr	To Cash	78	43 26	1828 Feby	By Ship India	70	43 26
1829 Feby	To Cash	114	110 "	1828 Augt	By Sh. Parnasso	94	14 65
"	ditto	115	57 "	1829 Jany	Sh. Timoleon	112	110 "
Mar.	ditto	122	14 65	Feby	Expense Act	114	57 "
			181 65				181 65
1831 Jany	To Steam Stock my 1/4	209	35 51	1829 July	By S. C. Bunting	132	5 88
"	To Cash	210	6 04	1830 Jany	" Sh. India	205	2 37
					" Expense A/c	209	32 55
					" Braganza	"	75
			41 55				41 55
1832 2mo	To B C Bank	289	209 10	1832 2mo	By Sundry Acts	283	209 10
1833 1 mo	" B. C. Bank.	375	9 18	10 mo	By Ship Orozimbo	349	1 68
				1833 1 mo	Sundry acct	368	7 50
1834			9 18				9 18
1 m.	To Cash acct	470	4 25	1 mo	By Ship Orozimbo	381	4 25

Dr Mary Hawes Cr

1835. 3mo.	To Cargo Ship Brighton	592	2756 99	1835. 4mo.	By Cargo Ship Brighton	591	2791 15
" "	" D W Hawes	600	34 16				
			2791 15				2791 15

Dr Enoch Horton Co. 1831 Cr

Date		Fol.	Amount	Date		Fol.	Amount
1827 Feby	To Cash	29	53 33	1826 July	By Sh. Parnasso	12	53 33
1828 June	To Cash	83	188 60	1828 Feby	By Ship India	70	160 "
				June	Sh. Parnasso	83	28 60
			188 60				188 60
1829 Apr	To Cash	128	151 58	1828 Dec	By Sh. Timoleon	103	151 58
1831 Jany	" B C Bank	208	180 " "	1830 Aug	" " Braganza	178	180 " "
April	To. do	232	140 " "	"	" " India	196	140 " "
			471 58				471 58
1831 May	To Sales Flour No 2	238	13 " "	1831 8Mo	By Sundry a/c	248	301 75
Aug	" Do. No	7	288 75				
			301 75				301 75
1832 2mo	To Bills Payable	288	366 34	1831 12Mo	By ~~Timoleon~~ Brigton	248	189 17
				1832 1Mo	" Brighton	273	177 17
			366 34				366 34
	To Page 189.			7mo	By Ship Orozimbo	328	125 " "

Dr Joseph Ricketson Cr

Date		Fol.	Amount	Date		Fol.	Amount
1828 July	To Cash	87	76 13	1826 Oc	By Sh. Timoleon	17	69 26
				1828 July	Int Act	87	6 87
			76 13				76 13
1832 5mo	To Ship Brighton my 1/16	310	2520 "	1832 5mo	By N. B. C. Bank	311	2500 "
"	" Interest account	312	17 22	"	Do	313	37 22
			2537 22				2537 22
1835 4mo.	To Cargo Ship Brighton	592	2756 21	1835 3mo.	By Cargo Ship Brighton	591	2791 15
" 5mo.	" Ship Brighton	610	29 28	" 10mo.	" D. Colu. Bank	646	1400 "
" 9mo.	" do.	639	1425 38	" 12mo.	" Sundry Act	663	19 72
			4210 87				4210 87

Dr Thomas Allen Cr

1827 Jany	To Cash	28	60 82	1826 July	By Sh. Parnasso	12	60 82

Dr William C Nye Cr

1828 July	To Cargo of S. Parnasso	87	8929 50	1828 Jun	By Cash	83	1200 "
					ditto		7729 50
			8929 50				8929 50
1829 Feby	To Cash	114	232 77	1828 Dec	By Sh. Timoleon	103	232 77
1829 June	To S. C Bunting	131	1302 50	1829 June	By S. C Bunting	130	1302 50
1831 May	To Sales flour No 3	237	300 --	1831 11 mo	By B C Bank	251	300 --
			1602 50				1602 50

Dr Read & Thornton Cr

1828 Feby	To Cash	71	46 56	1826 July	By Sh. Parnasso	12	22 97
				Oc	Sh. Timoleon	18	23 59
			46 56				46 56

Dr Elisha Thornton & Son Cr

	To Cash		36 69	1828 Dec	By Sh. Timoleon	103	36 69
1831 Feby	" B C Bank	212	96 88	1836 Oc	" Braganza	187	38 25
				"	" Braganza	191	58 63
			133 57	1832			133 57
1832 3 mo	To Sundry Acc	290	130 31	1 mo	By Timoleon	275	31 09
				"	" Brighton	276	59 25
							39 97
			130 31				130 31
1832 7 mo	To Sales E. Oil	327	19 38	1833 3 mo	By Sundry acct	480	56 91
10 mo	ditto	351	37 53				
			56 91	1834			56 91
1835 1 mo	To Expense Acct	570	64 85	1 mo	By Expense acct	460	64 85

Dr Francis Taber & Son Cr

1826 Oct	To Cash	17	50 "	1826 July	By Sh. Parnasso	12	45 74
Dec	Ditto	25	50 "	Oct	Sh. Timoleon	17	79 53
1827 Feby	Ditto	33	25 27				
			125 27				125 27
1828 Sepr	To Cash	96	202 60	1828 Feby	By Ship India	70	202 60
1829 Nov	To Cash	139	100 "	1829 Jany	By Sh. Timoleon	112	226 69
Dec	ditto	140	126 69				
			226 69				226 69
1830 May	To B C Bank	229	230 ..	1830 Dec	By Sh. India	205	129 19
1831 11 mo	To Do	262	127 79	1831 Feby	" " Brazalira	215	228 60
			357 79				357 79
1832 6 mo	To B. C. Bank	317	50 .	1832 1 mo	By Timoleon	272	146 94
9 ..	.. Ditto	341	100 ..	"	" Brighton	274	183 87
12 mo	.. Sperm Stock	363	5 25	7 mo	.. Oroonbo	329	283 55
				1833 1 mo	.. Sundry accd	378	3 20
			155 25	page 185.			587 56

Dr Robinson Weeden & Co of Providence Cr

1829 Jun	To Sper. Stock	131	149 52	1829 Nov	By Cash	138	144 50
Sepr	ditto	136	177 56	.	By Sundry Accd	292	2034 78
1831 Feby	" do.	216	75 11				
12	" Do	264	471 59				
"	" Do	266	1273 78				
3 Mo	. Sundry Accd	292	31 72				
			2179 28				2179 28
1832 March	To Old Account	292	1852 20	1832 March	By Bedford Comml Bk	291	1000 .
5 mo	. Sales E Oil	311	1884 95	"	" D. Howland Jun	298	141 70
.	. Do	314	1021 29	5 mo	.. Sundry Acs	312	800 ..
9 ..	. Sperm Stock	339	231 80	11 mo	. ditto	355	1500 ..
10 mo	. Ditto	346	436 84	12 mo	. ditto	362	600 .
.. ..	. Sales of E. Oil	349	816 31	1833	. ditto	387	1070 74
.. ..	. Ditto	352	345 18		. New account	388	2221 13
1833	. Sundry accd	387	145 .				
	. New account	388	600 ..				
			7333 57				7333 57
2 mo	To Old account	388	2221 13	2 mo	By Old account	388	600 ..
	. Robinson & Co.	..	600 ..		. Robinson & Co.	..	2221 13
			2821 13				2821 13

Dr Philip Gray Cr

Date	Dr	Fol.	$	c	Date	Cr	Fol.	$	c
1826 Sepr	To Cash	15	232	18	1826 Aug	By Sh. Parnasso	12	328	86
Decr	Sundry Acts	24	348	63	"	Sh. Timoleon	14	232	18
					Decr	Sundry Acts	24	19	77
			580	81				580	81
1826 Decr	To Merchdse	27	18	93	1828 Mar	By Gray & Hendrick	75	18	93

Dr Gray & Hendrick Cr

Date	Dr	Fol.	$	c	Date	Cr	Fol.	$	c
1828 Mar	To Sundry Acts	75	280	71	1828 Mar	By Sundry Acts	74	30	17
					"	Bills Receivd	75	250	54
			280	71				280	71

Dr James Bosworth Cr

Date	Dr	Fol.	$	c	Date	Cr	Fol.	$	c
1828 Mar	To Sper. Stock my 1/4	76	109	38	1828 Mar	By Expense Act	76	109	68
1830 Jany	To Sper. Stock	141	43	21	1829 Feby	Sh Timoleon	112	11	12
					1830 Jany	Sper. Stock	141		

Dr Barker & Briggs Cr

Date	Dr	Fol.	$	c	Date	Cr	Fol.	$	c
1831 July 1	To Sundries	242	81	13	1831 July 1	By Sundries	242	81	13

Dr. Thomas Nye Cr.

Date	Dr.	Fol.	$	c	Date	Cr.	Fol.	$	c
1826 Dec	To Sh. Parnasso	25	932	64	1826 Aug	By Sh. Parnasso	12	289	81
1827 Mar	Sundry Acs	37	598	32	Dec	Cargo Sh. Parnasso	27	1117	67
					1827 Mar	Sundry Acs	38	123	48
			1530	96				1530	96
1827 May	To Sh. Parnasso	44	36	65	1827 May	By Cash	45	36	45
1828 Oct	To Ship Parnasso	100	4	89	1828 July	By Cargo Sh. Parnasso	88	1427	34
"	Cash	"	1527	51	Sep	Sh. Parnasso	98	31	52
					Oct	Sundry Acs	99	73	54
			1532	40				1532	40

Dr. Job Eddy Cr.

Date	Dr.	Fol.	$	c	Date	Cr.	Fol.	$	c
1830 Feby	To Sper. Stock	147	80	64	1828 Dec	By Sh. Timoleon	103	91	49
1834 3 mo	" do	326	41	62	1834 3 mo	" Sundries	226	41	62
			122	26					//

Dr. Stephen Taber Cr.

Date	Dr.	Fol.	$	c	Date	Cr.	Fol.	$	c
1831 12 mo	To Sundry acs.	245	1500	–	1831 12 mo	By Bills Payable	244	2000	–
"	" Bills Payable	244	500	–	1832 3 mo	" New acct.	305	3000	36
1832 3 mo	Ship Timoleon	291	2991	61					
"	" Interest acct.	305	8	75					
			5000	36				5000	36
1832 "	To Old account	"	3000	36	1832 6 mo	By Sundry Acs	316	3292	30
6 mo	Bills payable	316	291	94					
			3292	30				3292	30
11 mo	To Sperm Stock mfy	356	7	45	11 mo	By Interest acct.	356	30	.
" "	" B. C. Bank	357	22	55					
			30	.				30	.
1835 7 mo	To Cash	619	3	56	1835 7 mo	By Cargo Timoleon	633	3767	80
" "	" Cargo Sh. Timoleon	624	3,760	35	" 8 mo	" Ship Timoleon	633	285	54
" 8 mo	" Premium Notes	636	241	"					
" 10 mo	" B Com. Bank	648	150	"					
	Amts carried to page	283	4160	91		Amts carried to page	283	4053	34

Dr Nathan Taber Cr

1826 Sepr	To Sundry Acts	15	175 04	1826 Augt	By Sh. Parnasso	13	200 19
Decr	Bills Payable	26	218 02	Sepr	Sh. Timoleon		192 87
			393 06				393 06
1828 May	To Bills Payable	78	225 "	1828 Feby	By Ship India	70	782 36
"	ditto	79	557 36				
			782 36				782 36
1829 Jany	To Sper. Stock	113	7 34	1828 Augt	By Sh. Parnasso	94	4 "
Feby	Bills Payable	114	360 "	1829 Jany	Sh. Timoleon	112	480 52
"	M Kempton	115	74 64				
Nov	Sundry Acts	139	42 54				
			484 52				484 52

Dr William Rotch Senior Cr

1827 Jun	To Cash	46	64 20	1826 Aug	By Sh. Parnasso	13	64 20

Dr Rotches Wharf Cr

1829 Feby	To Cash	114	134 60	1828 Jany	By Sh. India	64	73 45
				Jun	Sh. Parnasso	86	61 15
1832			134 60	1831			134 60
1 Mo	To Brighton	282	31 26	10 Mo	By Cargo of Timoleon	256	31 33
"	" B. C. Bank	282	76 16	12	" Brighton	268	43 16
				1832 2 Mo	" Sperm Stock	282	32 93
			107 42				107 42
1833							
3 mo	To B. C. Bank	401	69 24	7 mo 1833 1 mo	By Ship Orozimbo	329 √	62 44
					Orozimbo's cargo	370	4 05
					Sundry accts	378	2 75
			69 24				69 24
1835 4 mo	To Chs. Grinnell	593	65 80	1836 6 mo	By Ship Braganza	506	65 80

Dr Bennet Willcox & Co Cr

1826 Dec	To Cash	26	150 "	1826 Augt	By Sh. Parnasso	13	9 50
1827 Jany	Merch	29	199 65	"	Sh. Timoleon	14	238 27
Mar	Cash	42	50 "	1828 May	Ship India	80	8 33
1828 Augt	ditto	93	185 35	Augt	Expense Act	92	245 49
				"	Spec. Stock	93	83 41
			585 "				585 "
1834 Feby	To						

Dr David T Peckham in Ship Timoleon Cr

1828 Oct	To Cash	101	20 "	1830	By W. Leger	53	20

Dr Charles Grinnell Cr

1826 Aug	To Sh. Parnasso	13	74 "	1826 Augt	By Sh. Parnasso	13	375 37
Dec	Cash	24	274 90	Nov	Sh. Timoleon	20	274 90
"	Sh Parnasso	25	466 32	Dec	Cargo Sh. Parnasso	27	558 83
1827 Jany	Merch	29	3 75	1827 Mar	Sundry Acts	38	35 42
Mar	Sundry Acts	38	298 90				
"	New Act	39	126 65				
			1244 52				1244 52
1827 Mar	To Cash	40	108 "	1826 Mar	By Old Act	39	126 65
May	Sh. Parnasso	44	18 33	1828 Jany	Sh. India		737 15
1828 Jany	Cash	65	55 98				
May	Bills Payable	81	681 49				
			863 80				863 80
1828 July	To Cargo of S. Parnasso	87	406 50	1828 July	By Cargo Sh. Parnasso	88	713 67
Sepr	Sh. Timoleon	96	23 87	Sepr	Sh. Parnasso	98	15 76
Oct	Sh. Parnasso	100	2 44	Dec	Sh. Timoleon	103	650 36
1829 Apr	S. Stock my 1/4	126	12 "				
"	New Act	"	934 98				
			1379 79				1379 79
1829 Apr	To W R Rotch & Co	126	650 "	1829 Apr	By Old Act	126	934 98
July	Bills Payable	133	284 98				
			934 98				934 98
1831 May	To B C Bank	239	512 25	1830 Jany	By Sh India	205	512 25

Dr Griffin Barney Cr

1826 Sepr	To Bills Payable	15	861 12	1826 Augt	By Ship Parnasso	13	861 12
1827 Jany	Merch	29	10 85	Sepr	Sh. Timoleon	15	10 89
1828 Dec	To Cash	103	827 31	1828 Jun	By Ship India	85	827 31

Dr Isaac Howland Junr & Co Cr

1826 Dec	To Cash	24	316 36	1826 Augt	By Sh. Timoleon	14	316 36
1829 Jany	To Bills Payable	105	3327 71	1828 Dec	By Sh. Timoleon	103	3327 71

Dr Cornelius Grinnell Cr

1826 Dec	To Sh. Parnasso	25	1865 29	1826 Augt	By Sh Parnasso	13	22 50
1827 May	ditto	44	73 31	Dec	Cargo of S. Parnasso	27	2335 33
"	New Act	45	531 92	1827 Mar	Merchze	41	134 73
				May	Int. Act	44	77 96
			2470 52				2470 52
1827 May	To Cash	45	50 "	1827 May	By Old Act	45	531 92
Jun	ditto	46	481 92				
			531 92				531 92
1828 June	To Cash	86	1000 "	1828 July	By Cargo Sh. Parnasso	88	2854 68
July	Cargo of S. Parnasso	87	863 40	Sepr	Sh Parnasso	98	63 03
Oct	Sh. Parnasso	100	9 78	Oct	Interest Act	100	23 62
"	Cash	"	1068 15				
			2941 33				2941 33
1829 Jany	To W R Rotch & Co	109	17 55	1831 Novr 20	By B C Bank	255	1000 ..
Mar	Merchze	118	6 77	12	" Do	270	1000 ..
"	Spec Stock	120	10 "				
			34 32				2000 "

Dr Charles Hadwin of Providence Cr

	To Spec Mar 7		218 68	1826 Oct	By Cash	16	50 "
				Dec	Ditto	27	168 68
			218 68				218 68

Dr Brig La Plata my sixth Cr

1830 May	To F. Grinnell & Co	160	2022 89	1830 Aug	By F. G. & Co	179	14 19
1831 Feby 5	To W R R & Co	214	98 23	Dec	" W R Rotch & Co	203	1940 31
	" Fish Grinnell & Co.	215	1737 87	1832 3 mo	.. W R. Rotch & Co	299	2140 21
1832 3 mo	.. W R. Rotch & Co	299	2190 07	1833	.. ditto	394	1763 .
1833	.. ditto	395	1747 20		Bills Receivable	420	612 .
	.. ditto	396	41 83		.. W. R. Rotch & Co.	481	2.010 17

7838 07 ... 8477 88

Dr Cornelius Grinnell Junr Cr

Date		Fo.	Amount	Date		Fo.	Amount
1826 Dec	To Cash	26	658 45	1826 Oct	By Sh. Timoleon	18	658 45
1828 Feby	To Mechanic Store	73	150 "	1828 Feby	By Mech Store	73	148 76
"	Sper. Stock	"	24 "	"	New Act	"	25 24
			174 "				174 "
1828 Feby	To Old Act	73	25 24	1828 Mar	By Cash	81	25 24

Dr Benjamin Beetle Cr

Date		Fo.	Amount	Date		Fo.	Amount
1828 Oct	To Cash	100	50 "	1828 Dec	By Sh. Timoleon	103	91 "
1829 Jany	ditto	105	30 "				
Feby	ditto	114	11				
			91 "				91 "
1832 1 Mo	To N. B. C. Bank	380	19 69	1832 Mo	By Timoleon	275	19 69

Dr William White Junr & Co Cr

Date		Fo.	Amount	Date		Fo.	Amount
1829 Sept	To Cash	136	60 90	1828 Oct	By F G & Co	102	60 90
1821 May	To Sales of Flour No 2	233	33 75	1832 3 mo	By Sundry Acs	290	182 77
June	To do " 4	240	32 50				
July	" 2 Voters	244	91 52				
8 "	" Sales 5	247	25 " "				
			182 77				

Dr Braganza's Oil from Fyal Cr

Date		Fo.	Amount	Date		Fo.	Amount
1830 Sep	To Sundry Accts	183	6546 68	1830 Sept	By Sundry Accts	183	19633 64
"	ditto "	184	12819 96				
1832 11 mo	Sperm Stock	354	27 "				
			19633 64				19633 64

63
193664
27

Dr. Oil Factory Cr.

	To Cash		683 98	1826 Oct	By Sh. Timoleon	18	683 98
1839 Sept.	Bow " B C Bank	185					

Dr. Davis Chase Cr.

1830 April	To B C Bank	157	1000 "	1830 July	By Sh Braganza	166	4870 08.
June	Bills Payable	162	500 "				
July	" do. do. 2E.	168	1313 75				
Aug.	" Sundry accts	174	2056 33				
			4870 08				4870 08
Sept.	To Bed Com. Bk	184 S	500 ..	Sept.	By Sh Braganza	182	10 92
Oct.	" Bills Payable	188 S	400 ..	Nov	" " India	192	2774 14
"	" B C Bank	190 S	800 ..	"	" do.	196	124 88
Nov.	" Bills Payable	192	1074 14				
Dec.	" Sundry Accts.	200	135 80				
1831			2909 94	1831			2909 94
March	To G Russells Estate	225	100 ..	May	By Sundry Acc.s	235	10 72
May	To S C Bunting Sales No 3	235	33 75.	8mo	" Sales #6	246	2 00.
1831 12mo	To Sundries 26	258	1500 ..	"	" " Sundry Sales 3E	247	9 76
	" Iron Hoop &c	260	117 87	12	" B.C.B	271	500 –
12	" Bills Payable	263	250 ..	"	" Brighton	274	3614 07
"	" MR&Co.	265	881 05.	"	" Do.	"	199 19
"	" Bills Payable	268	2300 ..	1832 1mo	" Timoleon	276	4301 39.
2	" B Noarn	281	600	"	" Do 2d voyage	278	105 78.
			5188 67	2	"		8742 91

Dr. Wm. Beetle Cr.

1832. 9mo	To Ship India	344	61.17	1839 Oct.	By Sh India	157 S	61 17

Dr. Interest Account Cr.

Date	Dr.	Fol.	$	cts	Date	Cr.	Fol.	$	cts
1826 Nov	To W Hathaway	21	31	38	1826 Nov	By Dyre & Richmond	19	5	62
Dec	Capt Crop	"	34	92	"	Sh. Timoleon	20	370	21
"	B Rodman	22	2	12	Dec	Sh. Parnasso	25	60	75
"	G Russell	"	52	95	"	M Kempton	28	5	65
"	W R Rotch & Co	"	40	44	1827 Jany	E Tallman	"	16	63
"	Sundry Acs 2 E	23	46	62	Mar	Jos. Grinnell	33	26	16
"	M Kempton	25	13	35	"	M H Grinnell	37	26	16
"	E Dunbar & Co	26	6	32	"	Thos Nye	"	17	42
1827 Jany	E Tallman	28	1	75	"	Sundry Acs 2 E	38	18	21
"	W R R & Co	32			May	Sh. Parnasso	44	7	50
Mar	Jos Grinnell	33	50	29	July	S C Bunting	49	59	20
"	C Hathy & Co	34	49	40	Dec	D Chase	58	7	50
"	F Grinnell & Co	36	163	57	1828 Jany	C Hathy & Co	64	28	66
"	M H Grinnell	37	50	29	Feby	F G & Co	68	15	86
"	Sundry Acs 3 E	38	68	91	"	ditto	71	23	74
"	Cash	39	82	09	Mar	Gray & Kendrick	75	1	78
	Saml C Bunting	"	36	02	"	H Payson & Co	"	6	67
May	C Grinnell	44	77	96	Apr	D & Richmond	78	36	06
June	Cash	46	222	48	June	Sh. India	85	417	60
"	B Rodman	47	10	62	July	L Crop	92	22	92
Sep	Cash	51	124	56	Sep	W J & B Cummings	96	6	24
1828 Jany	G Howland	63	48	03	Dec	Jos. Grinnell	105	126	28
Feby	F G & Co	68	339	60	"	S C Bunting	"	73	78
"	H Payson & Co	69	157	22	1829 Jany	Sundry Acs 2 E	108	75	53
Apr	Cash	77	2	74	"	C Hathy & Co	111	8	06
July	Jos Ricketson	87	6	87	Mar	Sundry Acs	118	256	05
"	W R R & Co	90	48	"	1831 June	By R Tuckerman	239	15	39
"	L Crop	92	83	53					
Augt	Bills Receiv	93	17	98					
Sep	W J & B Cummings	96	48	94					
"	Wm Hathaway	99	2	17					
"	Thos Nye	"	29	77					
Oc	Corl Grinnell	100	23	62					
Nov	W P Grinnell	102	12	19					
Dec	M H Grinnell	104	64	82					
1829 Jany	H Payson & Co	110	18	47					
"	G W Taylor	113	2	20					
Feby	F G & Co	116	661	72					
Mar.	D Chase	118	2	37					
"	L Crop	119	74	58					
"	Wm Hathaway	120	15	67					
1831 June	To Bills [illegible] Tuckerman	239	168	..					
July	To Sundries 4 C	245	133	19					

See p. 81

Dr. Bills Receivable Cr.

Date		Folio	$	cts	Date		Folio	$	cts
1826 Nov	To D. W. Richmond	19	380	64		By Cash	123	380	64
Dec	G. Russell	26	300	"		do	"	300	"
"	E. Tallman	"	500	"		do	"	500	"
1827 Jany	M. Kempton	28	319	97		do	"	319	97
"	E. Tallman	"	438	49		do	"	438	49
Nov	Wm. H. B. Cummings	56	1312	50		do	"	1312	50
1828 Mar	Gray & Kendrick	75	250	54		Cash	76	250	54
May	Dyer & Richmond	80	258	34		do	123	258	34
Augt	Sundry Acs	93	750	"		Sundry Acs	93	750	"
1829 Mar	Dyer & Richmond	122	509	96					
"	Little & Dyer	123	143	38					
Apr	Thos Whitridge	126	222	52					
May	E. Tallman	129	495	47	May	Cash	129	495	47
Sept	Ship Sophia my 1/4		2175	21					
1830 May	Sundry Acs	158	1015	"	July	By Bed. Com Bank	67	1015	..
June	Danl Wood	163	247	35	July	By Bed. Com Bank	67	247	35
"	ditto	"	247	35	Sep	" ditto	183	247	35
"	Sundry Acs	165	1552	"	Aug 9	By B. C. Bank	179	1552	—
July	" Thos Whitridge	167	579	82	July	By Bed Com Bank	175	579	82
Oct	" B. C. Bank	190	275	..	1831 June	By Robt Fitzsimmons?	239	275	..
Dec	" Sperm Stock my 1/4	198	372	04	Dec	" Sundry Accts	203	372	04
1831 Feby	" do	220	675	34	April	" do do	228	675	34
"	" do	"	405	88	March	" Sundry Accts	225	405	88
"	" do	"	717	50	April	" do do	228	717	50
"	" L. H. Bartlett	222	554	68	March	" Sundry A/cs	225	554	68
March	To Dyer & Richmond	223	372	59	"	" do	"	372	59
"	To Robt Smith	224	3826	97	Apl	" Sundry Accts	228	3826	97
May	To Sundry A/cs	236	156	—	Sept	" B. C. B.	245	156	
"	To B. Rodman	238	2021	...	June	" Sundry A/cs	240	2021	...
"	To B. C. Bank	239	1010	50	"	" B. C. Bank	242	1010	50
June	To S. Rodman Jr	240	662	50	July	" B. C. Bank	245	662	50
"	" D. Greene & Co	"	374	...	June	By B. C. Bank	243	374	—
"	" Sperm Stock	242	786	10	"	" Do	"	786	10
July	" Spooner Babcock	244	150	75	9mo	" B. C. Bank	250	150	75
"	" S. Stock my 1/4	246	381	92	July	" Sundries	245	381	92
8mo	" E. Horton	248	288	75	9"	" Do	250	288	75
"	" Jno Coggeshall Jr	248	300	—	11	" Do	263	300	—
9mo	" S. Stock	249	309	72	9mo	By Sundries	249	309	72
" "	" Cargo of Sh. Timoleon	250	588	53	"	" Do	250	588	53
"	" I. H. Bartlett	"	648	04	9	" Do	"	648	04
"	" Jam W. Hawes?	"	2504	..	"	" Do	"	2504	
1832 2mo	Thos Riddell	278	517	85	1832 4mo	" B. C. Bank	302	517	85
1831 2	" Sundries	282	398		2mo	B. C. Bank	290	398	"

Dr Ship Minerva Cr

Date		Fol.	Amount	Date		Fol.	Amount
1826 Nov	To cash	19	18 "	1826 Dec	By W R Rotch & Co	25	90 05
"	Ditto	"	26 56				
"	Ditto 2 E	20	25 72				
Dec	Sundry Acs	23	19 77				
			90 05				90 05

Dr Whale Bone Speculation in C with W R Rotch & Co Cr

Date		Fol.	Amount	Date		Fol.	Amount
1828 July	To Sh. Timoleons cargo	89	2426 "	1828 July	By Sundry Acs	90	2426 "
Dec 1830	" W R R & Co void	202	[illegible]	1829			

D Whale Bone Speculation my half Cr

Date		Fol.	Amount	Date		Fol.	Amount
1828 July	To W. Bone Spec. in C	90	1213 "	1828 July	By W R R & Co	90	1442 64
1832 12 mo	" Profit & Loss	361	229 64				
			1442 64				1442 64

Dr Adventure per Ship Minerva no 1 Cr

Date		Fol.	Amount	Date		Fol.	Amount
1827 Feby	To W R Rotch & Co	32	3356 28	1828 Jany	By W R Rotch & Co	61	2565 96
				May	Sh. Minerva my 1/4	81	790 32
			3356 28				3356 28

Dr Adventure per Ship Minerva no 2 Cr

Date		Fol.	Amount	Date		Fol.	Amount
1828 Jany	To W R Rotch & Co	61	3078 96	1828 Jany	By W R Rotch & Co	61	318 82
				May	Sh Minerva my 1/4	81	2760 14
			3078 96				3078 96

Dr Ship Manhattan my Eighth Cr

Date		Fol.	Amount	Date		Fol.	Amount
1830 Jany	To F G & Co	144	6 55	1829 Feby	By F G & Co	117	145 56
1832 12 mo	" Profit & Loss	361	139 01				
			145 56				145 56

Dr. Whalebone Account Cr.

Date		Fol.	Amount	Date		Fol.	Amount
Dec 1830	To W R Rotch & Co	202	320 25	Dec 1830	By B C Bank	211	494 63
1832	" Ditto	294	228 96		" Ditto	294	279 32
12 mo	" Profit & Loss	361	224 74				
			773 95				773 95

Dr Benjamin Rodman Cr

1826 Dec	To Cash	22	229 62	1826 Nov	By Sh. Timoleon	20	227 50
				Dec	Interest Acc	22	2 12
			229 62				229 62
1827 June	To Bills Payable	47	276 24	1827 Mar.	By Sh. Parnapo	40	265 62
				June	Int Acc	47	10 62
			276 24				276 24
1828 May	To Sh. Minerva my 1/4	79	1156 32	1828 Feby	By Sh. India	64	848 70
Augt	Cash	95	1192 02	May	Sh. Timoleon	81	187 50
				June	Merch^ze	83	4 30
				1829 Jany	Sper. Stock	106	643 07
				Mar	S. Minerva my 1/4	124	511 23
	carried below on this page		2348 34		carried below on this page		2194 80

Dr Adventure per Brig Argus no 1 Cr

1827 Feby	To W R Rotch & Co	32	961 49	1828 Jany	By W R Rotch & Co	61	1419 33
1830 Feby	Brig Argus	146	457 84				
			1419 33				1419 33

Dr Adventure per Brig Argus No 2 Cr

1828 Jany	To W R Rotch & Co	61	1038 06	1828 Jany	By W R Rotch & Co	61	81 90
				1830 Feby	Brig Argus	146	956 16
			1038 06				1038 06

Dr Benjamin Rodman Cr

1829	To Amt from above on this page	..	2348 34	1829	By Amt from above on this page	..	2194 80
Apr	Interest Acc	127	49 22	Apr	W R Rotch & Co	125	24 91
				"	New Acc	127	177 85
			2397 56				2397 56
1829 Apr	To Old Acc	127	177 85	1830 Sept	By Sh. Braganza	186	253 40
June	To L C Bunting	241	9580 67	Oct	" ditto	187	167 50
July	To Sales #2.	245	275 " "	June	By Sam Bunting	241	9455 40
1832 1 Mo	" Cash -	281	2 34	"	" do	241	125 27
" "	" Bal to new a/c	52	935 91	1831 1 Mo	" 1 [illegible]	281	30
				"	" Sundries 3 Co.	281	938 20
			10.971 77	"			10.971 77
1832 1 Mo 9	To B C Bank	281	935 91	"	By Bal old a/c	-	935 91
1833	To B C Bank.	393	180 55	1832 8 mo.	By Ship Orozimbo.	336	49 26
				1833	Sundry acc.	385	129 60
					Interest a/c	386	1 69
			180 55				180 55

Dr Commission Account Cr

Date	Dr	Fol.	Amount	Date	Cr	Fol.	Amount
1827 Feby	To W R Rotch & Co	32	75 04	1826 Nov	By Sh. Timoleon	21	280 "
Mar	Thos Nye	38	14 52	Dec	Sh. Parnasso	25	182 54
	Chas Grinnell	"	18 66	1827 Feby	Mercurio	41	106 24
1828 July	L. Cross	92	171 "	June	S C Bunting	46	177 46
Sep	Thos Nye	99	43 77	1828 Jany	ditto	60	93 65
1829 Jany	W R R & Co	110	280 55	June	Sh. India	85	563 50
Mar	ditto	122	107 47	July	Cargo Sh. Parnasso	87	414 21
1830 Feby	New Act	149	4325 04	"	Cargo Sh Timoleon	89	1088 04
				1829 Mar	S. Timoleon	118	573 20
				July	S C Bunting	132	80 52
				1830 Feby	W R Rotch & Co	148	190 18
				"	Sperm. Stock	"	1286 51
			5036 05				5036 05
1830 Oct	To 1/8 Voyage Sh India	188	839 ..	1830 Feby	By Old Act	149	4325 04
1831 Feby	" W R R & Co	216	308 43	May	W R R & Co	159	201 34
"	" do	"	12 10	July	cargo of Ship India	170	1169 75
"	" Bal. to new a/c		7752 31	Sept	Braganzas Oil from Fayal	185	48 40
				Dec	" Sh Braganza	198	767 75
				" 1831	" W. R Rotch & Co	203	200 80
				Feby	" Sh India	214	466 02
				"	" W R R & Co	214	9 49
				"	" Sperm Stock	216	1723 25
			8911 84				8911 84
Aug	To C W Hawes	249	67 11	1831 Feby	By Old a/c	53	7752 31
1832 3mo	W R Rotch & Co	299	266 26	Apl	By Sh Braganza	233	16 04
"	Ship Timoleon	300	758 .	June	By L C Bunting	241	118 24
7	G. Russells Estate	322	150 21	Augt	" Sales of Flour	246	80 07
12 mo	Latham Cross	358	120 .	"	" Do do	247	54 16
1833 1 mo	Sundry acct	374	42 25	10	" Timo Cargo	256	1082 07
	W. R. Rotch & Co	395	459 08	12	" S. Taber	255	50 –
	New a/c	398	13102 92	1832 2mo	Sper. Stock	288	2062 37
				3mo	Ship Timoleon	290	611 35
				"	Ship Brighton	291	601 71
				7mo	G. Russells Estate	322	500 "
				12 mo	Ship Orozimbo	358	918 16
				1833 1 mo	Orozimbo & cargo	370	60 76
					Sperm Stock	393	317 .
					W. R. Rotch & Co	394	741 59
			14965 83				14965 83

Dr Merchandize Cr

1826 Dec	To M Kempton	24	27 75	1826 Dec	By L Cross	21	24 52
1827 Feby	R Booth	31	12 75	"	P Gray	24	2 73
Mar	E Hathy & Co	34	105 79	"	Ditto	27	18 93
"	F Grinnell & Co	36	1 80	1827 Jany	Sundry Acs	29	367 97
"	S C Bunting	39	245 50	Feby	W R R & Co	30	8 10
"	Sundry Acs	41	134 73	"	ditto	.	619 59
"	G. Howland	43	108 56	"	R Booth	31	10 68
1828 Feby	R Russell	72	56 04	Mar	Sundry Acs 2 E	33	1721 04
1830 Nov "	Notes Payable	194	73 10	"	E Hathy & Co	34	7508 15
				"	F Grinnell & Co	36	7508 15
				"	M H Grinnell	37	872 "
				"	Thos Nye	"	580 90
				"	Sundry Acs 2 E	38	607 40
				"	S C Bunting	39	3417 17
				"	Sundry Acs 2 E	40	1970 42
				"	Sperm Stock 1/4	41	847 12
				"	F Grinnell & Co	"	397 27
				"	Sundry Acs	42	638 91
				"	ditto	43	1089 41
				June	D Anthony	46	172 50
				"	R G Howland	"	330 50
				"	D Anthony	47	140 06
				July	S C Bunting	48	55 90
				Aug	Sundry Acs 2 E	49	466 55
				1828 Feby	W & Richmond	73	28 54
				1830 Nov	" Dyer & Richmond	194	90 "

Dr George Howland Cr

Date	Dr	Fo.	Amount	Date	Cr	Fo.	Amount
1826 Dec	To Sh. Timoleon	21	6 74	1827 Nov	By Cash	56	6 74
1829 March	To Cash	121	100 "	1829 Feby	By S. Timoleon	117	100 "
1835 1 mo	To B Com. Bank	569	42 58	1834 12 mo	By Ship India	556	42 58

Dr Silas Grew Cr

Date	Dr	Fo.	Amount	Date	Cr	Fo.	Amount
1830 July	To Cargo Ship India	169	1557 30	1830 July	By Cargo of Sh India	170	1557 30

Dr Central Wharf Cr

Date	Dr	Fo.	Amount	Date	Cr	Fo.	Amount
1827 Mar	To Sundry Acs	41	26 38	1827 Mar	By Sundry Acs	41	71 29
"	Cash	42	44 91				
			71 29				71 29
1828 May	To Sundry Acs	82	20 33	1828 Jany	By Sh. India	64	20 33
1829 Feby	Cash	112	91 32	Dec	Sh. Timoleon	103	52 98
"				1829 Jany	Spu. Stock	110	38 34
			111 65				111 65
1831 Jany	To Amt Fo Rd	183	113 12	1830 July	By Cargo of Sh India	170	57 63
				Sept	" Ship Braganza	180	43 48
				"	" " India	180	9 31
				"	" Braganza Oil from Fayal	183	2 70
			113 12				113 12

Dr Priviledg in Central Wharf Cr

Date	Dr	Fo.	Amount	Date	Cr	Fo.	Amount
1829 Feby	To Cash			1828 Dec	By Sh. Timoleon	103	10 60
				1829 Jany	W R Rotch & Co	109	6 80
				"	Spu. Stock	110	12 78
				Sept	W R Rotch & Co	135	14 89
				1830 Feby	ditto	148	6 86
				July	" Cargo of Sh India	170	9 60
				Sept	" Ship Braganza	180	26 08
				"	" " India	180	1 55
				" 1831	" Void "	187	" "
				Jany	" Sundry Ac 2d.	207	13 32
				10 mo	" Timo. Cargo	256	7 74
				12	" Brighton	273	12 66
							122 88

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Dr Henry Payson & Co of Baltimore Cr

1826 Dec	To R G Howland	22	75 „	1827 Feby	By W R R & Co	30	2708 „
1827 Mar	Merchan	43	883 41	Mar	ditto	39	800 „
Aug	ditto	49	423 03	„	Cash	„	200 „
„	Sper. Stock my 1/4	„	266 43	July	ditto	48	700 „
Sep	ditto	52	394 20	Dec	ditto	57	500 „
Nov	ditto	56	498 13	1828 Feby	Sundry Acs	69	853 67
1828 Feby	ditto	69	2330 63				
„	New Act	„	890 84				
			5761 67				5761 67
1828 Feby	To Sper. Stock 1/4	72	482 06	1828 Feby	By Old Act	69	890 84
Mar	Int Act	75	6 67	Mar	Cash	76	49 18
Apr	Sper. Stock	77	356 79	1829 Jany	Sundry Acs	110	21 42
Oct	ditto	100	831 15	„	New Act	„	1162 79
Dec	ditto	104	447 56				
			2124 23				2124 23
1829 Jany	To Old Act	110	1162 79	1829 Mar	By F G & Co	124	1700 „
Mar	S. Stock	124	270 97	July	„ ditto	133	500 „
Apr	ditto	127	678 11	Sep	ditto	136	1000 „
Aug	ditto	134	540 27	1830 Jany	Sundry Acs	143	71 72
Sep	ditto	136	268 73	„	New Act	„	183 94
1830 Jany	ditto	143	534 79				
			3455 66				3455 66
1830 Jany	To Old Act	143	183 94	1830 Feby	By Cash	150	112 28
March	Sper Stock 2 Apr	153	353 95	Oct	„ F G & Co	157	1000 „
April	ditto 31 Aug	157	540 12	1831 Jany	„ Outstanding ditto	210	10 77
Sep	„ Sper Stock	182	422 86	„	„ Bal to new a/c	56	412 21
1831 Feby	„ Interest a/c	212	34 39				
			1535 26				1535 26
1831 Feby	To Bal of Old a/c	56	412 21	1831 Jany	By B C Bank	211	485 07
„	„ Sperm Stock	213	220 19	Ap	„ F G & Co	231	1000 „
Apl	„ do ave 7 mo 26	229	454 33	May	„ H Payson & Co	237	25 25
„	„ do „ 9 „ 25	„	343 05	1832 4 mo	„ Sundry Acs	307	42 31
8 mo	„ Do „ 1 „ 7 1832	248	267 60	„	„ New Act	„	1420 47
9	„ Do 11.17 1831	250	380 36				
12	„ Do 5 „ 3 1832	264	426 58				
„	„ „ 4 „ 21 „	„	416 78				
			2973 10				2973 10
1832 4 mo	To Old account	56	1420 42	6 mo	By Sundry Acs	321	1000 „
6 „	„ Sperm Stock	316	738 03	7	ditto	332	1000 „
1833 1 mo	„ Sundry acct	381	45 90	1833 1 mo	ditto	381	204 35
			2204 35				2204 35
1 mo	To Old account		166 85	2 mo	By Sumner & Robinson	383	166 85

Dr. Richard G Howland of Baltimore Cr.

1827 June	To Merchdo.	46	330 50	1826 Dec	By H Payson & Co	22	75 "
	To Sundry Sales of Oil & candles		2078 94	1827 Mar	F Grinnell & Co	36	951 04
				"	ditto	37	1000 "
				Sep	Cash	51	330 "
					Thos Whitridge	226	52 90
			2408 94				2408 94

Dr. Ship George Porter Cr.

1828 July	To Sh. Timoleon	87	3 "	1829 Jany	By Cash	110	3 "

Dr. Ship Grand Turk Cr.

1828 July	To Sh. Timoleon	90	31 15	1828 Oc	By W R Rotch & Co	101	31 15

Dr. William Coffin Cr.

1828 Nov	To Bills Payable	102	300 "		void see page 35 -		

Dr. Gideon Richmond Cr.

1829 June	To F G & Co.	130	666 12	1829 June	By F G & Co.	130	666 12

Dr. William Adreon of Baltimore Cr.

1830 Jany	To T Whitridge	145	13 08				

Dr. Samuel C Bunting of Philadelphia Cr.

1827 Mar.	To Merchdse	39	3417 17	1826 Dec	By Cash	24	650 "
				1827 Mar.	F Grinnell Ho	36	800 "
				"	Sundry Acs	39	286 52
				"	Cash	40	1680 65
			3417 17				3417 17
1827 June	To Sundry Acs	46	7335 90	1827 Augt	By Sundry Acs	49	7395 10
July	Merchdse	48	55 90	Dec	Cash	58	2736 85
"	Int. Act	49	59 20	1828 Jany	E Dunbar Ho	60	30 69
Oc	Bills Payable	53	3776 68	Feby	Sundry Acs	68	341 09
"	Sper. Stock my 1/4	54	752 43	"	New Act	69	1786 94
1828 Jany	Sundry Acs	60	116 14				
	Sper Stock 1/4	69	214 42				
			12290 67				12290 67
1828 Feby	To Old Act	69	1786 94	1828 Feby	By Cash	74	500 "
Apr	Sper. Stock	77	205 80	Mar	B Hains	76	16 12
July	Cash	88	86 94	Apr	Cash	77	430 70
Dec	Inter. Act	105	73 78	Dec	New Act	105	1206 64
			2153 46				2153 46
1828 Decr	To Old Act	105	1206 64	1829 Jany	By Cash	108	1471 52
1829 Jany	Sundry Acs	108	264 88				
			1471 52				1471 52
1829 Jany	To Sper. Stock	108	582 79	1829 Mar	By F G Ho	124	1000 "
Apr	Cash	128	1099 59	Apr	Cash	128	1099 59
June	W C Nye	130	1302 50	June	W C Nye	130	1302 50
"	Sper Stock	131	899 90	July	Thos M Coffin	133	830 52
July	Sundry Acs	132	91 18	"	F G Ho	"	500 "
"	Thos M Coffin	133	830 52	Nov	ditto	138	1300 "
Oc	Sper. Stock	137	926 62	Oct.	By Sundy a/cs	177	429 42
1830 Feby	ditto	151	728 93				
			6462 03				6462 03
1830 Augt	To bal. old act	177	239 93	1830 Aug	voia By Sundry Accs	177	— —
"	" Sperm Stock my 1/4	176	1075 71	Oct	" F G & Co	187	1000 " "
Dec	" do	199	378 78	1821 Jany	By Sperm Stock	200	250 " "
Apr	To Sperm Stock my 1/4	157	251 35		" C Turner a/c	257	40 37
				May	" Bal. to new a/c	58	655 40
			1,945 77				1,945 77
	To Bal. from Old a/c	58	655 39	1821 June	By B Rodman	241	9580 67
June	To Benjamin Rodman	241	9455 40	July 1	" new a/c	–	1338 28
"	" Sundries	241	361 74				
July	" Do	244	446 42				
	" ne		10,919 95				10,919 95
"	To Bal. of a/c		1,338 28		By bal. to new a/c		1,436 93
"	To B C Bank	245	98 65				
			1,436 93				1436 93

Dr Expense Account Cr

Date		Folio	Amount	Date		Folio	Amount
1826 Dec	To P. Gray - - -	24	17 83	1830 Jany	By E Hathy & Co	142	17 03
1827 Jany	Expense Act	29	219 37	"	G Russells Estate	145	13 "
Mar	J Grinnell & Co	35	223 44	Feby	Cash	"	28 "
"	S C Bunting	39	5 "	"	Sperm. Stock	148	1 87
"	Sch. Clapp	41	63 13				
Nov	R Booth	57	102 48				
1828 Feby	Sundry Acs 2E	71	84 06				
"	Gray & Kendrick	74	24 97				
Mar	E Dunbar & Co	75	25 34				
"	Jas Bosworth	76	109 68				
July	B Willcox & Co	92	245 49				
1829 Jany	G Howland	107	23 20				
"	W R Rotch & Co	109	30 "				
"	ditto	"	78 80				
"	Jas Hathaway	111	1 61				
Feby	Sundry Acs 2E	114	66 75				
"	W Russell Jr	115	140 90				
"	F G & Co	116	500 24				
Mar	E Dunbar & Co	122	21 21				
"	Little & Dyre	123	52 28				
Apr	Sper. Stock 1/4	126	5 65				
June	H P Willis	130	38 87				
Sep	W R R & Co	135	37 20				
1830 Jany	E Hathy & Co	142	49 85				
"	Hy Payson & Co	143	" 50				
"	F G & Co	144	243 93				
"	Thos Whitridge	145	52 67				
"	B C Bark	"	22 34				
Feby	ditto	146	44 46				
"	Sundry Acs 2E	147	263 16				
July	" Cash	168	11 " "				
			2797 31				59 90

Dr Moses H Grinnell Cr

Date	Dr	Fo.	$	cts	Date	Cr	Fo.	$	cts
1826 Dec	To Sh. Parnasso	25	1398	96	1826 Dec	By Cargo Sh. Parnasso	27	1676	50
1827 Feby	Sundry Acs	37	898	16	1827 Mar.	Int. Act	37	50	29
					"	F Grinnell & Co	36	570	33
			2297	12				2297	12
1827 May	To Sh. Parnasso	44	54	98	1828 July	By Cargo Sh. Parnasso	88	2141	"
1828 Oct	ditto	100	7	33	Augt	Bills Receivd	93	281	25
"	Cash	101	57	25	Sepr	Sh. Parnasso	98	47	27
Dec	New Act	104	2414	78	Dec	Sundry Acs	104	64	82
			2534	34				2534	34
1829 Feby	To F G & Co	116	2414	78	1828 Dec 31	By Old Act	104	2414	78
1831 May	To G R Estate	234	205	"	1831 May	" G R Estate	235	261	94
"	To do	236	66	66	"	" do	236	74	07
	To do	322	336	01		do	323	1986	50
1832	To S. T. Eleph. Oil	323	617	20					
7mo.	Fish Grinnell & Co	327	1097	64					
			4737	29				4737	29

Dr Joseph Grinnell Cr

Date	Dr	Fo.	$	cts	Date	Cr	Fo.	$	cts
1826 Dec	To Sh. Parnasso	25	1398	96	1826 Dec	By Cargo Sh. Parnasso	27	1676	50
1827 Feby	To Sundry Acs	33	898	16	1827 Feby	Int. Act	33	50	29
						F. Grinnell & Co	36	570	33
			2297	12				2297	12
1827 May	To Sh. Parnasso	44	54	98	1828 July	By Cargo Sh. Parnasso	88	2141	"
1828 June	Sh. India	85	6006	32	Augt	Bills Receivd	93	281	25
Sepr	ditto	99	206	83	Sepr	Sh. Parnasso	98	47	27
Oct	Sh Parnasso	100	7	33	Dec	New Act	105	3932	22
Dec	Interest Act	105	126	28					
			6401	74				6401	74
1828 Dec 31	To Old Act	105	3932	22	1828 Feby 1830	By F G & Co	117	3932	22
1830 July	" Cash	168	22	—	July	By cargo of Sh. India	171	7992	83
"	" cargo Ship India	169	8276	02	Dec	" W. R. Rotch & Co	203	1500	"
Sept	" Sundry Accs	185	188	50	"	" Sh. India	203	741	98
1831 Feby	" Sh. India	214	4644	07	1831 Feby	" Int. a/c	214	7	68
					"	" Bal to new a/c	60	2888	10
			17.062	81				17.062	81
Feby 11	To bal from Old A/c	60	2,888	10	1831 Feby	By F G & Co	220	2888	10
"	" E Hathaway & Co	212	88	50	"	ditto	"	359	34
"	" Sperm Stock	215	17	90					
	" Bills payable	219	244	75					
	Interest a/c	220	8	19					
			3247	44				3247	44

Dr Ship Parnasso my eighth Cr

1826 Dec	To Sh. Parnasso	25	932 65	1826 Dec	By Sh. Parnasso cargo	27	1117 67
1827 May	ditto	44	36 66	1828 July	ditto	88	1427 34
1828 July	ditto	100	4 89	Augt	Bills Receiv^d	93	187 50
Oct	Cash	101	57 25	Sep	Sh Parnasso	98	31 52
1832 12 mo	" Profit & Loss	361	1732 58				
			2764 03				2764 03

Dr Brig Argus my sixth Cr

1827 Feby	To W R Rotch & Co	32	951 28	1829 Jany	By W R Rotch & Co	109	2669 24
1828 Jany	ditto	61	444 95	Apr	ditto	135	2007 74
1829 Jany	Sper. Stock	106	190 46	1830 Jany	F G & Co	144	2244 39
"	W R Rotch & Co 2E	109	1530 67	Feby	Adv^r no 1	146	457 84
Apr	ditto	125	229 61	Dec	" W. R Rotch & Co	203	742 66
Sep	ditto	135	1409 74	1833	" ditto	394	1334
1830 Feby	F G & Co	146	672 23				
"	Adv^r no 2	"	956 16				
"	Merch^{ze}	"	81 96				
"	W R Rotch & Co	147	267 36				
1831 Feby	To W R R & Co	214	82 94				
"	" F G & Co	215	1037 45				
	" W. R. Rotch & Co	294	84 62				
1833	" ditto	395	24 31				
	" Profit & Loss	397	1492 13				
			9455 87				9455 87

Dr Spermaceti Stock my Fourth Cr

Date	Dr	Fol.	$	cts
1827 Feby	To W R Rotch & Co	32	3225	94
Mar	Sundry Acs	40	8054	42
"	Merchz	41	847	12
"	Bills Payable	43	3738	47
May	W R Rotch & Co	45	4490	25
Sepr	Bills Payable	50	500	"
Ocr	ditto	53	614	16
"	Sundry Acs	54	1807	73
"	Bills Payable	55	2836	01
Nov	R Booth	57	25	92
1828 Jany	G. Howland	63	1517	88
"	E Hathy & Co	64	95	57
"	W R Rotch & Co	66	1500	"
Feby	H Payson & Co	69	673	75
"	Bills Payable	"	1196	72
Apr	Sundry Acs	77	279	61
July	Sh Parnassus Cargo	87	1054	05
"	Sh. Timoleons Cargo	89	766	20
Augt	B Willcox	93	83	41

Date	Cr	Fol.	$	cts
1827 Mar	By F G & Co	41	329	62
June	D Anthony	46	218	42
"	Sundry Acs 2 E	47	452	61
July	G Howland	48	101	10
"	W R Rotch & Co	"	717	21
Aug	H. Payson & Co	49	266	43
"	E Hathy & Co	"	183	83
Sepr	Sundry Acs 3 E	51	1285	16
"	ditto 3 E	52	1148	45
Ocr	ditto 2 E	54	1956	"
"	D Anthony	55	537	11
Nov	Sundry Acs 3 E	56	1414	24
Dec	ditto 2 E	58	929	97
1828 Jany	Jno D Gardner	60	226	88
"	W R Rotch & Co	61	1687	76
"	D Anthony	62	863	98
"	G Howland	63	318	07
"	F G & Co	66	939	53
Feby	ditto	67	710	56
"	S C Bunting	69	214	42
"	H J Payson & Co	"	2330	63
"	Ship India	70	722	30
"	Sundry Acs 2 E	72	1206	11
"	C Grinnell Jr	73	24	"
"	F G & Co	74	446	96
"	E Dunbar & Co	"	653	29
Mar	Gray Hendrik	75	114	09
"	Jas Bosworth	76	109	38
Apr	Sundry Acs 2 E	77	2618	66
"	F G & Co	78	257	73
May	ditto	81	193	55
"	ditto	82	312	23
Jun	Sundry Acs 2 E	83	302	86
"	F G & Co 2 E	84	1042	38
July	E Hathaway & Co	88	1169	02
"	Sh. Timoleon	90	33	05
Augt	F G & Co	94	205	35
"	ditto	95	734	74
Sepr	Dr Anthony	96	2072	75
"	Thos Whitridge	98	88	53
Ocr	Sundry Acs	100	1517	49
"	ditto 3 E	101	798	40
Nov	ditto 2 E	102	437	55

Dr Cash Account Cr

Date	Dr	Fo	$	cts	Date	Cr	Fo	$	cts
1827 March	To Amt from pa 3				1827 Mar	By Amt from pa 3			
"	H J Payson & Co	39	200	"	"	W R Rotch & Co	39	100	"
"	S C Bunting	40	1680	65	"	Int Act	,	82	09
"	Sundry Acts 3 E	42	1432	40	"	Chas Grinnell	40	108	"
"	F G & Co	43	500	"	"	Sundry Acts 2 E	42	1219	39
Apr	Sundry Acts 4 E	44	1058	46	"	I & K Clapp	43	63	13
May	ditto 4 E	45	1286	65	Apr	Sh. Timoleon	44	1	11
June	D Anthony	46	300	"	May	Sundry Acts 3 E	45	4860	67
"	F G & Co	47	3250	"	June	ditto 3 E	46	788	30
July	H. Payson & Co	48	700	"	"	Sloop Ann	47	26	85
"	W R Rotch & Co	"	89	97	July	Sh. Parnasso	48	20	66
Aug	S C Bunting	49	256	36	Aug	W R Rotch & Co	49	700	"
"	W R Rotch & Co	"	300	"	Sep	ditto	50	1034	"
Sep	F Grinnell & Co	50	2000	"	"	Sundry Acts	"	2814	55
"	Sundry Acts 2 E	51	7330	"	"	ditto 3 E	51	3884	71
Oct	F Grinnell & Co	54	700	"	"	ditto 3 E	52	548	70
Nov	Bills Payable	55	5000	"	Oct	ditto 3 E	53	202	98
"	Sundry Acts 2 E	56	706	74	"	Sper Stock my 3/4	54	254	18
"	ditto 2 E	57	519	"	"	L Cross	"	500	"
Dec	S C Bunting	58	2736	85	"	R Booth	"	20	"
"	Wm Jas & B Cummings	"	1000	"	Nov	Geo. Brayton	55	360	"
1828 Jany	D Anthony	60	300	"	"	Sundry Acts 2 E	56	4299	63
"	Sundry Acts 3 E	61	611	67	"	ditto 5 E	57	791	17
"	D Anthony	62	120	83	Dec	Bills Payable	58	2736	85
"	Sundry Acts 3 E	65	4297	17	"	R & Willcox	"	200	"
"	Sloop Ann my 1/8	66	141	35	"	Sundry Acts 4 E	59		
Feby	F G & Co	67	2027	70	1828 Jany	ditto 3 E	60	369	44
"	ditto	68	491	30	"	Willcox & Richmond	61	200	"
"	S C Bunting	"	101	76	"	W R Rotch & Co	62	1034	"
"	H. Payson & Co	69	[illegible]	75	"	Sh. India	64	158	11
"	Sundry Acts 2 E	71	28	23	"	Sundry Acts 5 E	65	3529	35
"	St. Traveller my 1/8	73	12	"	"	ditto 5 E	66	2387	74
"	S C Bunting	74	500	"	Feby	Ship India 2 E	70	433	95
Mar	C Dunbar & Co	75	585	75	"	Sundry Acts 2 E	71	192	56
"	Sundry Acts 4 E	76	1399	72	"	Sh. India 4 E	73	97	60
Apr	ditto	77	930	70	"	Bills Payable	74	3437	50
					"	ditto	"	1920	12
					Mar	Sundry Acts 2 E	75	478	43
					"	Sh. India	"	16	27
					"	Sundry Acts 3 E	76	1693	20
					Apr	ditto 3 E	77	356	57

Dr. Profit & Loss Cr.

1829 Jany	To E Hathaway & Co	111	1002 "	1827 Mar	By Central Whf	41	8 79
Feby	J G & Co	116	99 06		Merch^dse	"	134 73
"	ditto	"	6 04	1828 May	Central Whf	82	2 54
1821 March	To E F Kruse A/c	222	4.340 59	1829 Feby	J G & Co	117	752 71
"	To new a/c	64.	12.032 35	Apr	W R Rotch & Co	125	54 "
				1830 March	J G & Co	153	13 68
				May	Sper. Stock	159	16513 59
			17.480 04				17.480 04
1833	To Sundry acct.	397	2.571 13	1831 March	By Old a/c	64.	12.032 35
	ditto	398	12.560 76	1832 10 mo	Sundry Acct.	350	55 24
	Interest account	399	3.589 39	12 mo	ditto	361	4259 63
1835 7 mo	Wm R Rotch & Co	620	101 72	1833	W. R. Rotch & Co	394	83 64
					Sundry acct.	397	2.728 64
					Oil a/c	398	165 89
					Merchandise	399	20 13
					Oil Speculation	471	874 73
					Timber Spec. in Co W&B	585	159 30
					Lumber Speculation	625	83 64
	Carried forward page	282	18,823 00		Carried forward page	283	20,463 19

Dr. Joseph Grinnell Cr.

1832 3 mo	To Ship Brighton	291	2917 13	1831 11 mo	By Real Estate	261	924 12
				1832 1 mo	Ship Brighton	275	464 56
				4 mo	Sundry Acct	305	1528 45
			2917 13				2917 13
1832 3 mo	To Old account	305	1515 77	1832 4 mo	By Sundry acct	306	1086 83
8 mo	Ship India my 1/8	337	47 16	9 mo	B. C. Bank	342	495 06
9 mo	Interest account	342	18 96				
1833			1581 89				1581 89
2 mo	To Sales of M. Wine	384	4 .	1833	By Cash	398	4 .
11 mo	To Ship India	434	169 42	11 mo	By B. C. Bank	434	169 42
1834 1 mo	To Cargo Ship India	468	9.379 60	1834 1 mo	By Cargo Ship India	458	9.134 25
	Bills Payable	473	563 25		Ship India	475	569 03
	Ship India	562	7226 37		" Braganza	531	27 "
					B Com. Bank	533	1000 "
					Ship India	555	12 "
					Sundry Acct.	566	673 14
					New Acct.	"	5753 80
			17169 22				17169 22
1835 1 mo.	To Old Acct.	566	5,753 80	1835 1 mo.	By Bills Receivable	567	1500 "
				"	Estate of C Grinnell	"	61 96
				"	Ship India	570	9 —
				"	Bills Receivable	575	1000 —
	Transferred to page	269	5,753 80		Transferred to page	269	2,570 96

Dr Thomas Whitridge of Baltimore Cr

1827 Mar	To Merchdz	43	206 "	1827 Apr	By Cash	44	206 "
Oct	Sper. Stock my 1/4	52	280 45	1828 Sep	Merchdz	98	6 08
1828 Sep	ditto	98	88 53	"	New Act	"	362 90
			574 98				574 98
1828 Sep	To Old Act	98	362 90	1829 Mar	By F G H Co	124	900 "
Nov	Sper. Stock my 1/4	102	249 "	Apr	Bills Receivable	126	222 52
Dec	ditto	104	311 98	Nov	F G H Co	138	1000 "
1829 Apr	ditto	127	236 24	1830	Sundry Acts	145	65 75
July	ditto	132	115 55		New Act	"	504 52
Sep	ditto	136	298 28				
Oct	ditto	137	257 13				
Nov	ditto	139	344 80				
1830 Jany	ditto	142	259 62				
"	ditto	144	257 29				
			2692 79				2692 79
1830 Jany	To Old Act	145	504 52	1830 Feby	By B C Bank	149	500 "
Feby	Interest Act	150	37 24	July	By Bills Receivable	167	579 82
Apr	Sper. Stock	155	260 81	1831 Feby	By Sperm Stock	222	250 --
July	" ditto	167	295 78	March	By Sundries		47 75
Sep	" ditto	186	429 49	"	By Bal. to new a/c	65	414 28
1831 Jany	" do.	216	202 29	1759 13			1377 57
March	" Sundries	226	61 72				
1831			1791 85	1791 85			1791 85
March	To Bal. of Old a/c	65	414 28	1831 10 mo	By Cash	255	13 06
June	To Sperm Stock	240	381 79	11	" Do	259	13 06
11 mo	" Do	257	414 25	1832 6 mo	Sundry Acct	318	1000 .
12	" Do	264	391 27	7	ditto "	324	1000 .
1832 2 mo	do	284	536 51	10 mo	ditto	347	700 .
3 mo	" do	301	545 25	12 mo	ditto	360	56 25
1833	" Sundry acct	386	95 79	1833	" Sundry acct	386	38 55
					New a/c	386	8 22
			2829 14				2829 14
2 mo	To Old account		8 22	1834 4 mo	By Sundry Accounts	496	1,000 "
1834 8 mo	" Sales of Elephant Oil	520	455 30	8 mo	" ditto	523	1,000 "
" 12 mo	" do.	557	607 45		" do.	526	1,200 "
1835 1 mo	" Sperm Stock My 1/2	570	2008 51	10 mo	" do.	537	1000 "
" "	" do.	576	1335 30	11 mo	" do.	546	1000 "
" 8 mo	" do.	629	7448 92	12 mo	" do.	551	1500 "
				1835 1 mo	" do.	566	1000 "
			11863 70		" do.	580	1000 "
					" do.	586	1000 "
					" do.	607	650 "
					" do.		1513 70
			11863 70				11863 70

Dr Ship Frances my sixteenth Cr

Date			Fol.	Amount	Date		Fol.	Amount
1827 July	To W R Rotch & Co		48	1596 69	1827 July	By W R Rotch & Co	48	207 76
1830 Feby	ditto		147	114 "	1830 Feby	ditto	148	2203 93
May	ditto		159	1248 63	1832 7mo	" L. Grinnell	327	3038 40
1833	" ditto		395	4916 67	1833	" W. R. Rotch & Co.	394	3029 82
1835-11mo.	" do		657	120 50	1835-11mo.	" Sperm Stock My ½	653	2998 16
1836-3mo.	" do		681	2,895 95	1836-3mo.	" Wm R Rotch & Co.	681	3304 98
	Transfered to New Ledger page		1	10,892 44		Transfd. to New Ledger page	1	14283 05

Dr John Thornton Cr

Date		Fol.	Amount	Date		Fol.	Amount
1831 May	To Bed Comm Bank	239	150 "	July	By Cash	242	115 "
1833 11mo	" B. C. Bank	435	12 43	1833 11mo	" Expense acct.	434	47 42
			162 43				162 43

Dr Paul Owen Cr

Date		Fol.	Amount	Date		Fol.	Amount
1835-1mo	To Sperm Stock My ½	571	104 33	1835 1mo	By Sundry Accs	571	104 33

Dr Archelus Baker Cr

Date		Fol.	Amount	Date		Fol.	Amount
1835-11mo.	To B. Com. Bank	656	200 "	1835-10mo.	By Ship Timoleon	642	453 76
" 12mo	" do	662	253 76				
			453 76				453 76

Dr Cargo of Ship Timoleon first voyage Cr

1828 May	To Bills Payable	81	88 "	1827 Sepr	By F. Grinnell & Co	50	10,000 "
July	Sundry Acts	89	1278 73	1828 Apr	ditto	78	3722 51
"	ditto	91	42154 89	July	Sundry Acts	89	29799 11
			43521 62				43521 62

Dr Coombs & Grinnell Cr

1830 Jany	To Sper. Stock	141	60 30	1830 Feby	By Sundry Acts	150	106 10
Oct	" B. C. Bank	189	$216 09	Sep	" Sh Braganza a	182	216 09
1831 Feby	To Sperm Stock	214	191 65	Oct	" Sh. India	191	$1039 80
"	" Sh India	214	2322 04	1831 Feby	" B C Bank	213	700
"	" Sperm Stock	"	13 75	"	" Sundry A/cs	214	146 65
"	" Interest	221	20 99	"	" B. C. Bank	216	616 18
1832			2824 82	1832			2824 82
1mo	To Timoleon 2d voyage	276	21 "	1mo	By Timoleon	273	459 01
4mo	" Sundry accs	303	1336 07	"	" 1 Brighton	274	871 82
				2mo	Expense Act	287	26 24
			1357 07				1357 07

Dr. Job Baker Cr.

1835 3mo.	To Expense Act.	587	2 55	1836 4mo	By Amts to Debit in N. Ledger page 25		2 55

Dr Ship India Cr

1827 Oct	To Cash	52	242 60	1827 Nov	By Cash	57	19 "
Nov	ditto	57	500 30	Dec	Dyre & Richmond	58	1076 73
Dec	Sundry Acs	59	3702 22	1828 Jany	Cash	61	7 "
1828 Jany	Jas Moores	60	420 45	"	Willcox & Richmond	65	25 32
"	Bills Payable	"	123 "	Feby	Cash	71	
"	ditto	61	636 41	Apr	Sh. Stephania	78	67 85
"	Sundry Acs	62	18 "	Jun	Cash	84	"
"	ditto	64	4339 67	"	Sundry Acs	85	24025 27
Feby	F G & Co	68	7769 30	July	" ditto do.		
"	Sundry Acs	70	3655 60				
"	Reuben Russell	72	1031 89				
"	Cash 4E	73	97 60				
"	Gray & Kendrick	74	5 20				
Mar	Cash	75	16 27				
"	ditto	"	15 22				
"	ditto	76	69 64				
Apr	ditto	77	52 12				
"	ditto 2E	78	501 47				
May	ditto	79	35 50				
"	Bills Payable	80	135 "				
"	Sundry Acs	"	30 68				
"	Cash	"	30 50				
"	ditto	82	1 05				
June	Sundry Acs	84	810 38				
"	ditto	85	981 10				
			25221 17				25221 17

1828 June	To Griffin Barney	85	827 31	1828 Sepr	By Sundry Acs	99	827 31

1828 Augt	To Cash	94	1 25	1830 July	By Cargo Sh India	170	320 69
1829 Feby	F G & Co	116	11 50	"	" Cash	171	3 75
1830 July	" Cash	169	67	Aug	" Sundry Acts	175	808 89
"	" Bed Com Bank	172	49 ..	"	" do "	177	1811 84
"	" " "	173	10 ..	Sept	" Cash	182	24 88
Aug	" " "	174	25 ..	Oct	" Commn a/c	189	839 --
"	" J L Maxfield	178	532 10				
"	" B C Bank 2 E.	"	36 12				
Sep	" Cash	180	1 75				
"	" Sundry Accs 2 E	180	54 77				
"	" B C Bank	185	44 92				
Oct	" Cash	190	23 41				
Dec	" Sh India Dr. by ...	201	3 75				
"	Sh... Stock my 1/4	"	22				
"	" Sundry a/c	203	2992 81				
			3809 05				3809 05

Dr William, John, & Benjamin Cummings of Dartmouth Cr

1827 Nov	To F G H	55	1312 50	1827 Nov	By Bills Receiv.	56	1312 50
1828 June	Bills Payable	85	7 37	Dec	Cash	58	1000 "
"	Ship India	.	3003 15	1828 Jany	ditto	65	750 "
Sep	Inter. Act	96	6 24	June	ditto	84	779 65
"	Sh. India	99	103 42	Sep	Sundry Acts	96	590 53
			4432 68				4432 68
1830 July	To Cargo Ship India	169	4138 01	1830 July	By cargo of Sh. India	171	3996 42
1831 Feby	" Sh. India	214	2322 04	Novr	" B C Bank	196	500 —
"	" Sperm Stock	215	8 95	"	" Sh. India	"	100 05
"	" Bills Payable	219	281 75	"	" B C Bank	197	750 56
				Dec 21	" do	200	500 —
				" 1831	" Sh. India	203	370 99
				Feby	" Int a/c	219	6 75
				"	" Bal to new a/c	69	525 98
1831			6,750 75				6,750 75
March 1	To Bal. of old a/c		525 98	March	By B C Bank	223	526 73
"	" Interest a/c	222	75				
1831			526 73				526 73
Apl 27	To F G H	228	2424 07	Apl	By B C Bank	231	2424 07
1832				1834			
8 mo	To Ship India my 1/8	337	23 58	1 mo	By B C Bank	452	112 80
1833 11 mo	" Ship India	434	84 71				
	" Interest acct	452	5 51				
1834			112 80	1834			112 80
1 mo	To Cargo Ship India	468	4691 20	1 mo	By Cargo Ship India	458	4567 12
12 mo	" Ship India	562	3613 19		" Ship India	475	284 52
				8 mo	" B Com. Bank	520	300 "
				11 mo	" Cash	541	500 "
				"	" B Com. Bank	546	1000 "
					" Sundry Acct	563	1652 75
			8,304 29				8,304 29

Dr. Joseph Rotch Cr.

Date	Debit	Fo.	Amount	Date	Credit	Fo.	Amount
1827 Nov.	To F G & C	55	1312 50	1828 Jany	By Sh. India	62	2 25
1828 Jany	Cash	66	250 "		Cash	65	2000 "
June	Ship India	85	3003 16	1829 Jany	New Act	108	2732 60
Sep.	ditto	99	103 41				
1829 Jany	Interest Act	108	65 78				
			4734 85				4734 85
1829 Jany 15	To Old account	108	2732 60	1829 Ap.	By Sundry Act	128	2897 60
"	ditto	113	117 01				
Ap.	Interest A/c	127	47 99				
			2897 60				2897 60
1830 July	To cargo of Sh India	169	4137 72	1830 July	By cargo of Sh India	170	3996 42
1831 Feby	" Sh India	214	2322 04	Dec.	" Sh India	203	370 99
"	" Sperm Stock	215	8 95	1831 Feby	" Bal. to new a/c	70	2114 41
"	" Int. a/c	219	13 11				
			6,481 82				6,481 82
1831 March 1	To Bal. from old a/c	70	2114 41	1831 Feby	By Sundry a/cs	220	2114 41
May	To Sales from No. 4	237	13 50	1832 1mo	" B. C. Bank	276	2000 —
1832 3mo	Ship Brighton	291	2917 14	2mo	" W. R. Rotch & Co	294	500 —
	Ship W. & Eliza	296	143 23	3mo	" Sundry accts.	297	539 71
					" Sperm Stock my 1/4	297	34 16
			5188 28				5188 28
8mo	To Ship India my 1/8	337	23 58	1832 6mo	By Ship Orozimbo	318	12 50
12mo	Ship Orozimbo	362	5.413 55	11mo	Bills Receivable	355	2000 .
"	Interest a/c	363	140 06	12mo	New account	363	3.607 24
"	Sperm Stock	"	42 55				
			5.619 74				5619 74
12mo	To Old account		3.607 24	12mo	By Bills Receivable	364	3663 14
"	Interest acct.	364	55 90				
			3663 14				3663 14
1833	To Ship Orozimbo	392	1.218 13	1833 1mo	By Orozimbo & cargo	371	196 58
					Sundry accd.	413	1021 55
			1218 13				1218 13
6mo	To Old account	413	1.019 90	6mo	By Bills Receivable	414	1.035 71
	Interest acct.	"	15 81				
			1.035 71				1.035 71
11mo	To Ship India	434	84 71	1834 1mo	By Cargo Ship India	458	4567 12
	Sperm Stock	463	69 77		Ship India	475	284 52
	Cargo Ship India	468	4694 40		" Capt. M Baker	497	46 "
	" Bills Payable	527	1000 "		" Sperm Stock my 1/2	548	3640 1
	" Ship India	562	3613 19		" Bills Receivable	557	1000 "
	" Sperm Stock my 1/2	564	33 54				
	" Ship India	584	10 "				
	Transferred to page	270	9,505 61		Transferred to page	270	9.537 65

Dr Ship India my Eighth Cr

1827 Nov.	To F G & Co	55	1312 50	1830 July	By cargo of Sh India	171	3996 41
1828 June	Ship India	85	3003 16	Dec.	" Sh India	203	370 99
"	Bills Payable	"	7 38	1831 Feby	" Sperm Stock	216	4281 ..
Sep	Sh. India	99	103 42	1832 8 mo	Sundry Acct	337	188 66
July	" Cash	168	188 66		" Cargo Ship India	458	4567 12
" 1831	" Cargo of Sh. India	169	4138 30		Sperm Stock my 1/8	470	4689 60
Feby	" Sh India	214	2322 05		Ship India	474	284 52
"	" Notes Payable	219	281 75				
1832 8 mo	India my 1/8	337	23 58				
1833 11 mo	" Ship India	434	84 71				
	" Cargo Ship India	468	4689 60				
	" Sundry Acct 2 &c	473	342 25				
1833 7 mo	" B Com. Ins. Co.	514	188 "				
	" Premium Notes	529	226 "				
	" Ship India	562	3613 18				
	" Cash	574	63 50				
	Transfd to New Ledger page	2	20,588 04		Transfd to New Ledger page	2	18378 30

Dr William C. Whitridge Junr Cr

1832 11 mo	To S. C. Bunting	355	4 .	1832 12 mo	By Cash a/c	366	4 .

Dr Bills Payable Cr

1828 Mar	To Cash	76	500	"	1827 Dec	Davis Chase	58	500	"
	Cash	120	578	73	"	ditto	"	578	73
Mar	Cash	76	35	"	"	Ship India	59	35	"
Mar	Cash	76	227	50	"	Geo. Howland	"	227	50
	Cash	120	1330	18	"	L. Washburn	"	1330	18
	Cash	120	340	98	"	I. G. Chase	"	340	98
	Cash	120	123	"	1828 Jany	Benjn Lincoln	60	123	"
	Cash	120	636	41	"	Ship India	61	636	41
1828 Jany	Cash	66	254	19	Feby	Bills Payable	66	254	19
	Cash	120	1196	72	"	Jno Coggeshall	69	1196	72
July	Cash	90	250	"	"	Jno Osborn	74	250	"
"	Cash	"	250	"	"	ditto	"	250	"
"	Cash	"	250	"	"	ditto	"	250	"
Apr	Cash	76	347	"	"	ditto	"	347	"
	Cash	120	125	"	"	Grafton Norton	"	125	"
June	Cash	83	526	22	"	E Dunbar & Co	"	526	22
	Cash	120	189	28	Apr	P Gray	77	189	28
	Cash	120	225	"	May	N Taber	78	225	"
	Cash	120	557	36	"	ditto	79	557	36
	Cash	120	135	"	"	Ship India	80	135	"
	(499) Fo. 1250 " (529) Fo 250		1500	"	"	Cash	"	1500	"
	Cash	120	88	"	"	Cargo Sh. Timoleon	81	88	"
	Cash	120	681	49	"	Charles Grinnell	"	681	49
1830 June	F G & Co	162	1000	"	"	Cash	82	1000	"
	Cash	120	14	75	Jun	Sundry Acs	85	14	75
Dec	Cash	104	500	"	Sep	Davis Chase	96	500	"
1829 March	Cash	121	313	"	"	ditto	99	313	"
Augt	W R Rotch & Co	134	613	89	"	Sh. Timoleon	97	613	89
Mar.	Cash	119	185	81	"	ditto	"	185	81
"	Cash	121	500	"	Oct	Davis Chase	101	500	"
Feby	Cash	117	300	"	Nov	Wm Coffin	102	300	"
March	Cash	121	1078	23	Dec	Sh. Timoleon	103	1078	23
March	Cash	119	1600	"	1829 Jany	I Howland Jr & Co	105	1600	"
"	Cash		1727	71	"	ditto	"	1727	71
1836-3mo.	Bills Payable	685	2453	75	"	Sper. Stock	107	2453	75
May	Cash	129	360	"	Feby	N Taber	114	360	"
Augt	W R Rotch & Co	134	477	92	Mar.	Davis Chase	118	477	92
Sep	Cash	136	1750	"	July	Sh. Sophia my 1/4	132	1750	"
	Bills Payable	417	800	"	"	Cash	133	800	"
Dec	Cash	140	284	98	"	Chas Grinnell	"	284	98
1830 March	B C Bank	153	201	25	Oct	Sch Regulator my 1/8	138	201	25
					1830 Jany	Bills Payable	144	1700	"
Augt	" B C Bank	175	61		Apr	I. S. Maxfield	156	61	"

Dr John D Gardner of Portland Cr

1828 Jany	To Sper Stock my/14	60	226 88	1828 Jany	By Cash	61	226 88

Dr John Bennett of Boston Cr

1828 Jany	To E Hathy & Co	63	24 87	1828 Jany	By E Hathy & Co	64	12 06

Dr William Bradley of Boston Cr

1828 Jany	To E Hathaway & Co	63	36 71

Dr R M Barnard of Boston Cr

1828 Jany	To E Hathy & Co	63	6 "

Dr Sarah Varney of Boston Cr

1828 Jany	To E Hathy & Co	63	14 22

Dr Shepherd & Chamberlain of Boston Cr

1828 Jany	To E Hathy & Co	63	3 87

Dr C, Crook of Baltimore Cr

1828 Feby	To H Payson & Co	69	4 86	1832 7 mo	By S & Robinson	418	2 43

Dr Law & Harrisson of Baltimore Cr

1828 Feby	To H Payson & Co	69	12 34	1832 7 mo	By S & Robinson	418	12 34

Dr J & W Kincard of Baltimore Cr

1828 Feby	To H Payson & Co	69	4 95

Dr B Hains of Philadelphia Cr

1828 March	To S C Bunting	76	16 12

Dr F Holden of New York Cr

1829 Jany	To Gideon Howland	107	11 51

Dr William Trott of Boston Cr

1829 Jany	C Hathaway & Co	111	17 34

Dr George Domett of Boston Cr

1829 Jany	To C Hathaway & Co	111	10 10

Dr Chapman & Alden Cr

1828 Feby	To Store in Pub C G R	72	8 75	1828 Jany	By Sh. India	64	168 74
1829 Mar	W Chapman	123	159 99				
			168 74				

Dr Philip Cannon Cr

1830 May	13	To B C Bank	159	20 "	1830 Nov	By Sh. Braganza	193	372 25
"	13	Cash	161	5 "	"	" " India	196.	23 87
June	1	B C Bank	163	100 "				
"	5	ditto	"	13 "				
"	25	ditto	164	25 "				
Aug	3	" B. C. Bank.	174	25 "				
Nov		ditto	194	25 "				
Decemb		do	204	159 25				
Feby 1831		" do	217	23 87				
				396 12				396 12
1831 11 Mo		To B. C. B.	262	150 "	1832 2 Mo	By Timd	280	134 25
12		" Do	270	50 "	"	" Brighton	281	281 25
1832 2 mo		Do	289	215 50				
				415 50				415 50

Dr Reuben Russell Cr

1828 July	To Cash	86	1087 93	1828 Feby	By Sunday Acs	72	1087 93

Dr William H Fessenden of Sandwich Cr

1828 July	To Cash	86	749 "		By Cash		749 "

Dr. Abraham Shearman Junr. & Co. Cr.

1829 Jany	To Cash		30 20	1828 Feby	By Ship India	70	30 20

Dr. H. Taylor & Gifford Cr.

1832 4 mo	To B. C. Bank	308	37 92	1832 1 mo	By Timoleon	277	37 92

Dr. Burying Ground Lot Cr.

1835 12 mo	To B Com. Bank	565	31 "	1836 4 mo	By Amt to Debit in New Ledger page 27		31 "

Dr. Spooner Babcock Cr.

1831 May	To S C Bunting Sales 2	238	150 75	1831 July	By Bills Receivable	244	150 75
1833	To Lydia Russell	399	55 "	1833	By Sundry acct	399	55 "

Dr. Jenney & Sears Cr.

1832 10 mo	To B. C. Bank	347	60 63	1832 9 mo	By Ship Oronimbo	342	60 63

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Dr Fish Grinnell & Co of New York Cr

Date	Dr.	Fo.	$	Cts	Date	Cr.	Fo.	$	Cts
1828 Augt	To Amt from pa 18		14892	83	1828 Augt	By Amt from pa 18		26870	06
"	Sper. Stock 1/4th	95	734	74	1829 Feby	Sundry Acs	116	4026	60
Oc	ditto	100	619	44					
"	ditto 2E	101	612	69					
Nov	W White Jr & Co	102	60	90					
Dec	Sper. Stock	105	250	"					
1829 Feby	Sundry Acs	117	5003	33					
"	New Act	"	8722	73					
			30896	66				30896	66
1829 March	To S. Stock my 1/4	121	580	23	1829 Feby	By Old Act	117	8722	73
"	Sundry Acs	124	6600	"	May	Cash	129	1000	"
"	S Stock my 1/4	"	250	"	June	Gidn Richmond	130	666	12
"	Cash	125	1500	"	"	Cash	131	700	"
Apr	S. Stock	127	250	"	July	ditto	133	1000	"
"	Sundry Acs	128	275	05	Augt	ditto	134	500	"
June	Gidn Richmond	130	666	12	Sepr	ditto	136	1500	"
"	E Dunbar & Co	131	8	65	Dec	ditto	140	500	"
"	Sper. Stock	"	256	12	" Carried to new a/c	ditto	"	~~200~~	"
"	ditto	"	94	81	1830 Jany	Sundry Acs	144	449	12
July	ditto 2E	132	491	67	"	New Act	"	4668	70
"	Sundry Acs	133	1000	"					
Augt	Sper. Stock 2E	134	1322	80					
Sepr	ditto	135	395	64					
"	H. Payson & Co	136	1000	"					
Nov	Sundry Acs	138	2300	"					
1830 Jany	Sper. Stock	141	471	19					
"	Brig Argus my 1/6	144	2244	39					
			19706	67				19706	67
1830 Jany	To Old Act	144	4668	70	1830	By Old Act crossed allowed		200	"
Feby	Sper. Stock 2E	146	863	90	Jany	Cash	143	400	"
"	ditto	147	500	"	Feby	Brig Argus	146	672	23
"	ditto	149	200	"	"	B C Bank	151	300	"
"	ditto	151	233	17	April	Sundry Acs	154	500	"
March	Profit & Loss	153	13	68	May	Brig La Plata	160	2022	89
"	Sper. Stock	154	309	46	June	Bills Payable	162	1000	"
May	ditto	160	60	31	Aug	By Sundry Acct	178	4084	99
June	ditto	162	1070	21	"	" "	179	98	36
July	ditto	168	175	..	Oc	" Sh India	187	324	15
Aug	" Bg La Plata	179	14	19	"	" "	191	416	56
Oc	" Sundry Acct	187	3200	..	"	" "	"	596	79
"	" Sperm Stock my 1/4	188	510	..	Nov	" Tucker Hatter	192	410	26
Nov	" do.	194	239	36	"	" Sh Braganza	194	335	..
Decr	" James Durfee	199	37	90					
	Carried to fo Da	109.	12095	88				11361	43

Dr Walter Chapman Cr

1831 June	To B. C. Bank	242	200 "	1828 Dec	By Cash	104	10 "
	Settled			1829 Jany	Sh. Timoleon	112	394 35
				Mar	W R R & Co	123	94 28
					C & Alden	"	159 99
				1830 Aug	" Sh Braganza	178	

Dr Philip Read Cr

1830 Dec	To B C Bank	201	100 "	1831 Feby	By Cash	218	100 "

Dr Real Estate Cr

1831 11 mo	To Joseph Grinnell	261	924 12	1832 8 mo	By Bills Receivable	334	2648 80
"	" Bills Payable	272	1200 " "	1833	ditto	398	949 20
1832 1 mo	" S. Stock	276	350 62		ditto	423	950 08
	Fish Grinnell & Co	295	3225 –		ditto	427	897 65
7	Cash	328	5 .		ditto	431	1491 95
	ditto	415	3 50				
	B. C. Bank	425	64 90				
	Cash acct.	431	3 13				
	B. C. Bank	452	37 21				
	do.	568	40 55				
	do.	662	56 80				
	d. N. S.	18	9 50				

Dr Spermaceti Stock my Fourth Cr

1828	To Amt from pa 62			1828	By Amt from pa 62			
1829 Jany	B Rodman	106	643 07	Dec	Sundry Acs	104	759 54
"	Bills Payable	107	2453 75	"	J G H°	105	250 "
"	Sundry Acs 2 E	110	54 07	1829 Jany	Sundry Acs	106	529 05
"	E Hathy H°	111	92 70	"	ditto 2 E	108	837 92
				"	Jas Hithy	110	44 50
				"	E Hathy H°	111	410 21
				"	W R R H°	113	1064 05
				.	J G H°	117	172 84
1829 Jany	To Stock Act	113	417 18	1829 Jany	By N Taber	113	7 34
Feby	J G H°	116	279 52	Feby	E Hathy H°	115	128 36
Mar	Dyer & Richmond	121	13 98	"	S. Timoleon	117	881 06
Apr	W R Rotch H°	125	923 84	Mar	C Grinnell	120	10 "
"	Sundry Acs	126	2288 72	"	J G H°	121	580 23
				"	Sundry Acs	"	1494 41
				"	ditto	124	520 97
				Apr	ditto	126	300 87
			3923 24				3923 24
1829 Apr	To Jos Rotch	128	724 40	1829 Apr	By Old Act	126	1797 28
Augt	W R Rotch H°	134	629 88	"	Chas Grinnell	"	12 "
Octr	Sundry Acs	137	7725 48	"	Sundry Acs 2 E	127	1164 35
				May	Jethro Coffin	129	11 16
				June	H. P. Willis	130	99 23
				"	Sundry Acs	131	1134 60
				"	ditto 2 E	"	994 71
				July	ditto 3 E	132	783 43
				Augt	ditto 3 E	134	1863 07
				Octr	Cash	137	422 02
				Sep	W R R H°	135	797 91
			9079 76				9079 76
1829 Nov	To W R R H°	139	3512 35	1829 Octr	By Old Act	137	3330 82
1830 Jany	E Hathy H°	142	79 07	Sep	J G H°	135	395 64
				"	Sundry Acs 3 E	136	744 57
				Octr	Thos Whitridge	137	257 13
				"	S. C Bunting	"	941 46
				"	E Hathaway H°	"	308 72
				Nov	N. Taber	139	21 35
				"	Thos Whitridge	"	344 80
				1830 Jany	J G H°	141	471 19
				"	Sundry Acs	"	175 69
				"	ditto	142	459 46
				.	H. Payson H°	143	534 79
			3591 42				7985 62

Dr William R Rotch & Co Cr

Date	Dr	Fo.	Amount	Date	Cr	Fo.	Amount
1828 Octr	To Amt from pa 15		17175 29	1828 Decr	By Amt from pa 15		16992 54
1829 Jany	Cash	107	15 81	1829 Jany	Sundry Acs	108	364 63
"	Sundry Acs	109	4861 38	"	ditto	109	2199 57
"	Sper Stock	113	1064 05	"	ditto	110	395 17
				"	New Act	113	2964 62
			23116 53				23116 53
1829 Jany	To Old Act	113	2964 62	1829 Jany	By Old act	109	140 40
March	S. Timoleon	119	4876 65	"	Sh. Timoleon	112	2353 40
"	W Chapman	123	94 28	Feby	Cash	113	600 "
April	Sundry Acs	125	3061 39	"	ditto	117	500 "
				Mar	ditto	119	1500 "
				"	Comn Act	122	107 47
				"	Cash	123	1000 "
				"	J G Ho	124	1000 "
				Apr	Sper. Stock	125	923 84
				"	Brig Argus	"	229 61
					New Act	"	1742 22
			10996 94				10996 94
1829 April	To Old Act	125	1742 22	1829 Apr	By Cash	125	300 "
"	Jos Rotch	128	2173 20	"	Chas Grinnell	126	650 "
"	E Tallman	"	500 "	"	Cash	128	400 "
May	ditto	139	300 "	Sepr	Sundry Acs	134	1921 94
"	Cash	"	1100 "	"	ditto	135	5055 93
Sepr	Sundry Acs	135	851 85				
"	New Act	"	1660 60				
			8327 87				8327 87
1829 Nov	To Cash	138	1660 60	1829 Sepr	By Old Act	135	1660 60
1829 Nov	To Cash	138	400 "	1829 Nov	By Sper. Stock	139	3512 35
"	ditto	139	300 "	1830 Feby	Sundry Acs	147	645 27
"	ditto	"	500 "	"	New Act	"	49 39
1830 Feby	Sper. Stock	147	541 86				
"	Sundry Acs	148	2465 15				
			4207 01				4207 01
1830 Feby	To Old Act	147	49 39	1830 Feby	By Cash	150	49 39
April	B C Bank	157	2000 "	May	Sper. Stock	159	3817 34
May	Sper. Stock	160	340 49	"	Ship Frances	"	1248 63
"	Comn Acs	159	201 34				
"	New A/c	160	2524 14				
			5115 36				5115 36
July	To cargo Ship India	169	8276 02	1830 May	By Old A/c	160	2524 14
"	Old Acs in Cwith WRR&Co	171	8368 54	July	Bed. Com Bank	168	5500 —
				"	Sunday Accts	169	1000 —
				"	cargo of Sh India	171	7992 84
			16644 56				17016 98

Dr Interest Account Cr

Date	Dr	Fol.	$	cts	Date	Cr	Fol.	$	cts
1829 Mar	To Sundry Acs DE	122	94	46	1829 Mar	By Dyer & Richmond	122	2	79
Apr	Cash	127	53	02	Apr	Spe Stock	126	11	59
"	E Gardner	128	1	71	"	Sundry Acs DE	127	97	21
July	Cash	132	96	"	"	E Tallman	129	19	09
Augt	ditto	134	210	"	1830 Jany	G Howland	141	3	26
Sepr	W R R & Co	135	90	"	"	E Hathy & Co	142	7	31
Decr	Cash	140	60	"	Feby	Spec. Stock	148	1	70
1830 Jany	Hy Payson & Co	143	26	68	"	New Act	149	789	56
Feby	B C Bank	145	102	"					
"	I G & Co	144	198	64					
			932	51				932	51
1830 Feby	To Old Act	149	789	56	1830 Feby	By Thos Whitridge	150	37	24
"	B C Bank	152	4	40	May	Bills Receiv	158	15	"
March	ditto	153	7	29	June	ditto	165	"	59
Apr	I G & Co	154	2	75	July	By Bed Com Bank	173	5	06
May	Bills Payable	160	4	60	Augt	" Bills Payable	174	4	61
June	B C Bank	162	90	"	"	" Davis Chase	"	83	56
"	ditto	163	96	"	Sep	" B C Bank	186	7	53
"	B C Bank	"	70	39	Nov	" Giffat Russell	193	59	46
Aug	To J. C. Bunting	177	2	68	1831	" Sh India	194	8	38
Nov	" B C Bank	195	48	72	Feby	" Sundries	212	53	62
"	" Spum Stock my/14	197	4	54	"	" do	220	21	30
Dec	" do	200	25	66	"	" Coombs & Grinnell	221	20	99
"	" W R R & Co	202	210	..	"	By New A/c	–	1446	16
1831 Feby	" E Hathaway & Co	212	12	53					
"	" Jo Grinnell	214	7	68					
"	" I G & Co	215	63	77					
"	" B C Bank	217	201	..					
"	" I H Bartlett	219	7	57					
"	" W L & B Cummings	220	6	75					
"	" Jo Rotch	"	107	61					
			1763	50				1763	50
1831 Feby	To Old A/c	81	1446	16	Feby	By Sundries	221	57	61
March	To R S Smith	224	2	02	March	" W L & B Cummings	223		75
"	" Bills Receivable	225	17	96	"	" Dyer & Richmond	124	162	46
April	To do	228	77	14	"	" Robert S Smith	223	7	76
"	To Bills Payabl B C B	232	316	90	"	" Wilcox & Richmond	225	6	98
May	To Wm Dean & Co	235		58	"	" Thos Whitridge	226	8	82
"	To B C Bank	239	98	56	"	" Bills Receivable	238	21	..
June	To Sundries	240	16	84	July	" S C Bunting	244	33	74
"	" do 2d	242	90	26					
July	" S Stock	243	3	90					
"	" C Swain	244	9	90					
July	" Notes Rec	248	5	22					
	Page 131		2085	45				299	12

Dr Gilbert Russells Estate 107 Cr

Date	Dr	Folio	Amount
1829 Sepr	To Cash	136	152 "
"	ditto	"	48 "
Nov	ditto	138	40 "
"	ditto	"	23 31
"	ditto	"	16 72
"	ditto	139	22 50
Decr	ditto	"	75 53
	ditto 4E	140	169 29
1830 Jany	ditto 5E	141	151 87
Feby	Sundry A/c 3E	145	70 "
"	B C Bank 2E	146	35 19
"	Cash	148	29 61
"	Sundry A/c 2E	149	14 "
"	Cash	150	19 32
"	B C Bank	151	200 "
"	Cash 2E	"	7 10
March	B C Bank	152	9 20
"	Cash	"	150 62
Apr	B C Bank	156	22 89
"	Cash	"	116 28
"	B C Bank	"	23 06
May	ditto	158	50 "
"	Cash	"	2 "
"	ditto	161	11 24
"	B C Bank	"	50 "
June	Cash	162	1 25
"	B C Bank	163	3 "
"	ditto 2E	164	38 50
July	Cash	167	20 32
"	do	"	59 68
"	" Cargo of Ship India	169	4137 43
"	" Cash	169	1 ..
"	" Bed Com Bank	172	9 40
Aug	" " " "	174	62 46
"	" " " "	175	4 12
"	" Saml Bunting		5 82
"	" Cash	179	4 67
Sep	" B C Bank	181	282 25
"	" Cash	"	52 40
"	" B C Bank 2E	185	197 54
Oct	" Cash	188	115 ..
"	" B C Bank	190	18 62
"	" " " "	"	834 47
			7357 66

Date	Cr	Folio	Amount
1829 Nov	By Cash	138	275 01
Decr	ditto	139	69 "
"	ditto	140	80 "
1830 Jany	ditto	143	122 25
Feby	ditto	148	446 65
"	ditto	149	40 "
"	ditto	150	104 65
"	ditto	"	67 "
March	ditto	152	69 83
"	ditto	154	48 45
Apr	B C Bank	155	69 "
"	Cash	"	145 "
"	ditto	156	50 "
"	ditto	"	60 "
May	ditto	161	80 "
July	do	167	175 85
"		"	72 ..
"	" Cargo of Sh. India	170	9 60
"	" " " "	171	3996 42
"	" Cash	173	90 ..
Aug	" do	176	5848 23
"	" Ship India	180	1 53
			11920.19

Dr Docr. Paul Spooner Cr

1830 Jany	To Sper. Stock	141	30 "	1836 4 mo	To Amt. to Debit in New Leger page 20		40	50
1832 10 mo	Ditto	345	10 50					
			40 50				40	50

Dr Isaac S. Maxfield Cr

1830 Apr	To Bills Payable	156	61 "	1830 July	By Cargo Sh India	170	2509 08
July	To Cargo Ship India	169	2509 08	1830	W. Leger		61 "
			2570 08				2570 08

Dr. Elephant Oil from S. Timoleons Cargo belonging to G. Russells Estate Cr.

1832	322	To G. Russells Estate	555 60	1832 7 Mo	323 By G. Russells Estate say Sundry acc°.	555 60

Dr Hannible Wright of Boston Cr

1830 Jany	To E Hathy & Co	142	57 10	1830 Jany	By E Hathy & Co	142	14 27

Dr J. Patten of Boston Cr

1830 Jany	To E Hathy & Co	142	5 76	1830 Jany	By E Hathy & Co	142	2 16

Dr Jonathan Hyde of Boston Cr

1830 Jany	To E Hathy & Co	142	15 92

Dr James Ferguson of Baltimore Cr

1830 Jany	To H7 Payson & Co	143	14 64

Dr Hammond & Newman of Baltimore Cr

1830 Jany	To H7 Payson & Co	143	13 88

Dr John Wilson of Baltimore Cr

1830 Jany	To H7 Payson & Co	143	16 62

Dr Spermaceti Stock my Fourth Cr

1830 Jany	To Amt from pa 79		3591 42	1830 Jany	By Amt from pa 79		7985 62
Feby	W R R H Co	147	250 "	"	T. Whitridge	144	257 29
"	Sundry Acts	148	1615 08	Feby	J G H Co 2E	146	863 90
"	New Act	"	6738 59	"	ditto	147	500 "
				"	Sundry Acts	"	2588 28
			12195 09				12195 09
1830 Feby	To C W Grinnell	150	13 75	1830 Feby	By Old Act	148	6738 59
"	B C Bank	152	798 70	"	J G H Co	149	200 "
"	ditto	"	176 81	"	Sundry Acts	151	962 09
March	ditto	154	39 77	March	H Payson H Co	153	353 95
Apr	ditto	155	632 71	"	B C Bank	"	505 68
May	Sundry Acts	158	6290 12	"	J G H Co	154	309 46
"	B C Bank	"	105 "	Apr	B C Bank	155	570 11
"	Sundry Acts	159	20533 38	"	Thos Whitridge	"	260 81
				"	Sundry Acts 3E	157	858 39
				May	ditto	160	650 17
				"	New Act	"	17180 99
			28590 24				28590 24
1830 May	To Old Act	160	17180 99	1830 May	By B C Bank	161	803 40
"	ditto	"	176 81	June	J G H Co	162	1070 21
"	B C Bank	161	209 97	" Void	B C Bank	165	
June	ditto	164	65 65	July	Sundry Accts	167	931 46
July	Oil from Corth W R R H Co	171	1370 83		J G H Co	168	175 ..
Aug	J G H Co	179	3 25	Aug	Sundry Acct	176	1676 51
Sept	Braganza's Oil from Fayal	183	490 91	"	do "	177	938 29
"	B C Bank	185	84 02	Sep	H Payson H Co	182	422 86
Oct	James Stewart	188	34 92	"	Braganza's Oil from Fayal	183	3 25
"	B C Bank	189	425 20	"	B C Bank	185	683 23
Nov	C Hathaway H Co	192	54 38	"	Thos Whitridge	186	429 49
"	Notes Payable	194	23 17	Oct	B C Bank	"	1249 14
"	B C Bank	195	150 "	"	Sundry Acts 2E	188	588 62
"	do	"	119 05	"	B C Bank	191	386 45
Dec	James Stewart	200	20 40	Nov	ditto	192	429 46
"	W R R H Co	202	3878 47	"	Ship Braganza	"	463 84
1831 Jany	B C Bank	204	40 48	"	Sundry Acts 3E	193	1761 13
"	Sundry Acts 2E	207	59 15	"	do 2E	194	367 39
				"	do do	197	1971 24
				Dec	Bills Receivable	198	372 04
				"	Sundry Acts 2E	199	1721 34
				"	" " 3 "	200	3156 35
				"	" " 2 "	201	171 60
				"	B C Bank	205	1031 56
				1831 Jany	Sundry Acts 2E	206	726 80
	Carried to Fo	114	24387 25		Carried to Fo	114	22035 56

Dr Bedford Commercial Bank Cr

1830 Jany	To Cash	144	393 08	1830 Feby	By Sundry Acs	145	181 24
Feby	ditto	149	303 94	"	Cash	"	25 "
"	Sundry Acs	149	660 "	"	Sundry Acs	146	175 89
"	Cash	150	296 93	"	ditto	149	31 88
"	F G & Co	151	300 "	"	G Rs Estate	151	200 "
"	Cash	152	7 75	"	Sundry Acs	151	480 19
				"	Spen Stock	152	798 70
				"	Interest A/c	"	4 40
				"	New A/c	"	64 40
			1961 70				1961 70
1830 March	To Old A/c	152	64 40	1830 March	By Sundry Acs	152	216 88
"	Sundry Acs	153	901 36	"	ditto	153	778 59
"	Cash	154	97 94	"	Interest A/c	"	7 29
"	New Act	"	13 20	"	Sundry Acs	154	74 14
			1076 90				1076 90
1830 April	To F G & Co	154	497 25	1830 Apr	By Old A/c	154	13 20
"	Sundry Acs	155	639 11	"	Sundry Acs	155	841 33
"	Cash	"	85 "	"	ditto	156	122 89
"	ditto	156	87 55	"	ditto	"	80 13
"	ditto	"	5000 "	"	ditto	157	3227 11
"	Spen. Stock	157	66 92	"	ditto	"	139 85
				"	ditto	158	155 "
				"	Bills Receivable	"	1000 "
				"	New A/c	"	796 32
			6375 83				6375 83
1830 May	To New Act	158	796 32	1830 May	By P. Cannon	159	20 "
"	Danl Wood	159	500 "	"	Spen. Stock	"	66 92
"	Bills Payable	160	744 "	"	Sundry Acs	161	1947 16
"	Spen. Stock	161	803 40	"	ditto	162	90 40
			375 28	"	ditto	"	153 60
					New Act		940 92
			3219 "				3219 "
1830 June	To Old Act		940 92	1830 June	By Sundry Acs	163	899 66
"	Sh. Braganza	163	200 "	"	ditto	164	1360 30
"	Danl Wood	164	1000 "	"	Sh. Braganza	"	88 "
"	Sundry Acs	165	653 71	"	Bills Receivable	165	51 41
"	New Act	"	130 "		New Act		525 26
			2924 63				2924 63
1830 July	To Old Act		525 26	1830 July	By Old Act	165	130 "
"	R S Smith	163	175 "	"	By James Moores	168	318 47
"	ditto	165	393 80				
"	Bills Receivable 2 &	167	1262 35				
	James Moores	168	[illegible]				
			2356 41				448 47

Drs Cash Account Crs

Date	Account	Folio	Amount	Date	Account	Folio	Amount
1830 Feby	To B C Bank	145	25 "	1830 Feby	By G Russells Estate	148	29 61
"	Expense Act	"	28 "	"	Sundry Acts 2E	149	307 94
"	Sundry Acts 2E	146	96 24	"	GR's Estate	150	19 32
"	GRs Estate	149	40 "	"	B C Bank	"	296 93
"	WRR & Co	150	49 39	"	GR's Estate	151	7 10
"	GRs Estate	"	104 65	"	B C Bank	152	7 75
"	H Payson & Co	"	112 28	March	GR's Estate	"	150 62
"	GRs Estate	"	67 "	"	Sundry Acts 3E	153	473 23
"	B C Bank	151	455 19	"	ditto 2E	154	101 27
March	GR's Estate	152	69 53	Apr	B C Bank	155	85 "
"	B C Bank	153	447 03	"	Sundry Acts 3E	156	5203 83
"	Sundry Acts 3E	154	127 45	May	Sper. Stock	158	1124 72
Apr	GR's Estate	155	145 "	"	G Russell	"	2 "
"	B C Bank	"	81 63	"	Ship Timoleon	159	2 25
"	Sundry Acts 2E	156	110 "	"	Sper Stock	"	133 91
"	ditto 4E	157	1695 57	"	GR's Estate	161	11 24
May	Sper. Stock	160	64 56	June	ditto	162	1 25
"	GR's Estate	161	80 "	"	Sh. Braganza	164	12 "
"	B C Bank	"	25 "	"	B C Bank	165	339 "
June	ditto	163	51 87	July	" Sh Braganza	166	99 80
"	ditto 2E	164	170 15	"	" " do	"	
July	GR's Estate	167	175 85	"	" GR's Estate	167	20 32
"	do do	"	72 "	"	" do do	"	59 68.
"	" Sh Braganza 2E.	165	19 65	"	" Sundry Acts	168	221 66
"	" " India	171	3 75.	"	" do "	169	1 67
"	" Bed Com Bank.	171	406 31	Aug.	" Bed Com Bank	173	100
"	" " " "	172	160 "	July	" Ship Braganza	167	122 12
"	" Sundry acct 2E	173	180 "	Aug	" B. C Bank.	177	6008 44
Aug.	" Bed Com Bank	175	70 82	"	" GR's Estate	178	4 67
"	" GR's Estate.	176	5848 23	Sept	" Sundry Acc	180	34 44
"	" B. C Bank	179	140 "	"	" Ship India	180	42 36
Sept.	" Sh. India	180	15 04	"	" Sundry Acc	181	90 52
"	" B.C. Bank.	181	254 "	"	" ditto "	182	18 93
"	" Sundry Act 2E.	182	24 88	"	" Jo. Grinnell	185	5 "
"	" B.C. Bank	185	171 50	"	" Sh Braganza	186	40 14
Oct	" " " "	190	250 "	"	" addition to House	186	6 33
				"	" Sh India	187	25 08
				"	" " Braganza	188	2 62
				Oct	" GR's Estate	"	115 "
				"	" B C Bank.	190	5 50
				"	" Sundry Accts	"	25 09
				"	" Sh India	191	186 35.
				"	" Sundry acc	"	197 86
	Amt to Ra 106		11837 57		Amt to Ra	106	15757 02

Dr Expense Account Cr

1830 Feby	To B C Bank	149	21 88		
"	C. V. Grinnell	150	92 35		
"	B C Bank	151	25 "		
March	ditto	152	30 87		
"	ditto	154	14 37		
Apr	ditto	155	76 99		
"	ditto	156	39 07		
"	ditto	157	70 83		
May	Sper. Stock	160	8 "		
June	B C Bank	162	63 60		
"	ditto	163	3 "		
"	ditto	164	22 "		
July	" Bed. Com' Bank	172	11 75		
Augst	" " "	174	30 ..		
"	" " "	175	23 70		
"	" Jam. Bunting	177	108 77		
"	" J. G. H. Co	179	91 36		
"	" "	"	36		
"	" Bed Com Bk.	..	100 ..		
Sept	" B. C. Bank	180	25 30		
Oct	" " "	190	24 02		
Nov	" Cash	193	2 ..		
"	" B C Bank	195	72 06		
Dec	" Cash	198	6 27		
" 1831	" B C Bank	204	127 05		
Jany	" do	207	13 30		
"	" do	208	13 80		
"	" Sundries &c	209	64 63		
"	Wm Knights	211	184 21		
Feby	" B Co Bank	212	55 15		
"	" Gideon Howland	"	720 ..		
"	" Jn. Wardel	213	26 10		
"	" Sundries &c.	214	232 26		
"	" To J G H Co	215	227 31		
"	" Sundries &c.	216	48 74		
"	" Sperm Stock	218	34 74		
"	" B C Bank	217	37 73		
"	" do	219	119 22		
"	" Sundry Acts	"	58 ..		
"	" Cash	221	61		
"	" Billings Corry.	"	10 38		
"	" Notes Pay bl.	222	5000 ..		
			7936 98		

1830 May	By Sper Stock	159	1 62
1831 March	" do	222	7 31
"	" Cash a/c	222	3587 46
"	" Profit & Loss	222	4340 59
			7936 38

Dr. Ship Braganza Cr.

Date	Particulars	Fo.	Amount	Date	Particulars	Fo.	Amount
1830 March	To Sundry Acts 3 C	153	207 86	1830 June	By B C Bank	163	200 "
"	Cash	154	3 33	July	" Sh Cash	168	19 65
Apr	B C Bank	156	18 "	Aug.	" Tucker & Carter	178	410 26
May	ditto	157	74 62	Nov	" Dyer & Richmond	192	895 72
"	ditto	161	1162 19	"	" Addition to House	"	42 32
"	ditto	162	15 40	Nov	" Sundry Acts	198	34439 91
"	Bills Payable	"	2212 32				
June	B C Bank	163	62 40				
"	Sundry Acts 4 C	164	389 "				
"	Bills Payable	165	710 "				
July	" Sundry Acts	166	11312 22				
"	" Bed. Com. Bank	171	168 47				
"	" " "	172	803 57				
"	" W. R. Rotch & Co	173	3981 75				
Aug	" B. C. Bank	174	16 75				
"	" " "	175	458 49				
"	" Sundry Accts 2 C	178	10497 44				
"	" B. C. Bank	179	33 50				
Sept	" Cash	180	32 69				
"	" Sundry Accts	180	69 56				
"	" B. C. Bank	181	14 70				
"	" Sundry Accts	182	436 28				
"	" Bills Payable	185	110 40				
"	" Sundry Accts 2 C	186	683 41				
Oct	" Cash	188	2 62				
"	" B C Bank	189	45 08				
"	" Sundry Accts	191	5453 24				
Nov	" Sperm Stock my 1/4	192	463 84				
"	" Philip Cannon	193	372 25				
"	" Fish Grinnell & Co	194	335 "				
"	" J Hathaway	193	4 20				
"	" Cash	196	57 58				
"	" Sundry Accts	198	805 70				
			36007 86				36007 86
1830 Nov	To Saml Leonard	197	49 50	1830 Dec	By Cash	198	4 67
	" Butler & Allen	199	10 "	Apl	By Sundries	233	652 78
Dec	" Wm Russell Jr	201	301 11		Cur p.a 127		
"	" Mark B Palmer	207	46 67				
1831 Jany	" B C Bank	206	2 44				
"	" L. Clapp	209	75				
Feby	" B C Bank	212	40				
"	" Sundry Accs	213	230 14				
"	" B C Bank	219	40				
Apl	" Commission &c	233	16 04				
			657 45				657 45

Dr Capt Daniel Wood Cr

1830 Aug	To P. G. & Co.	178	300 ..	1830 May	By Cash	157	1500 .
Dec	" Sh. Braganza	199	4304 99	"	B C Bank	159	500 .
Apl.	" do.	233	81 59	June	Bills Receiv	163	494 70
				"	B C Bank	164	1000 "
					By Braganzas Oil from Fayal	184	1431 1.
				9 mo	" do	183	94 93
				1832 6 mo	.. Sundry Acct	319	953 84
			4686 58				4686 58
6 mo	To Old Account		875 89		By New Acct	165	928 44
	.. Interest Acct	319	52 55				
			928 44				928 44

Dr Swift & Otterwell Cr

4604.99
363.81

1832 2 mo	To B C Bank	289	35 75	1832 2 mo	By Timoleon	280	35 75

Dr William W Swain Cr

1831 May	To G. R Estate	234	307 50	1831 May	By G R's Estate	235	261 95
"	To do	236	66 66	"	By do	236	74 07
	" do . . .	322	336 02		By . . do . . .	323	1986 50
1832	" S. Timo. Eleph. Oil	323	617 20	1832 7 mo	. Interest Acct	327	14 59
7 mo	. B. C. Bank . .	330	1009 73				
			2337 11				2337 11
1835 10 mo	To Robinson Brown & Co	645	250 "	1835 10 mo	By B Com. Bank	647	250 "
1836 3 mo	" B Com. Bank .	687	300 "	1836 4 mo	" Cash . .	687	300 "

Dr Bills Payable Cr

1830 May	To Bills Payable	160	1025 70	1830 May	By Sper. Stock	158	1025 70
"	ditto / To W R Rotch & Co / " B C Bank / " do / " Jos. Rotch	169 / 171 / 173 / 226	1025 70 / 300 " / 600 " / 500 " / 1714 "	"	ditto	"	1025 70
July 1833				"	ditto	"	3114 "
1 mo	" Robert Tuckerman	367	2800 "	"	Sundry Ac	160	2800 "
Nov	" B C & Bank	195	2212 32	June	Sh. Braganza	162	2212 32
Sep	" Bed Com B k	180	500 "	"	Davis Chase	"	500 "
1831 11 mo	" Cash	253	1500	"	Bills Receiv	165	1500 "
Oct	" " " "	190	610 "	"	Sh. Braganza	"	610 "
Dec	" do	204	100 "		ditto	"	100 "
1831 Jan 7	" do	207	100 "	July	" Sh Braganza	166	100
Nov	" Merch Bank	195	1442 50	"	" " do	"	1442 50
Oct	To B C Bank	190	1000 "		" Davis Chase & Co	165	1000 "
Aug 1831	Sundry Accts	174	313 75	"	" " "	"	313 75
2	" B C Bank	207	1372 77	Aug	" " "		1372 77
Aug	~~To Bed Com Bank~~	~~174~~	~~400~~ "				
"	" "	179	500				
Feby	To B C Bank	221	2002 89	Sep	" St India	182	2002 89
1832	B C Bank	174	110 40	"	" Sh Braganza	185	110 40
9 mo	" Bills Payable	343	3400 "	"	" B.C. Bank	"	3400 "
Feby	To B C Bank	217	10 69	"	" Sh Braganza	186	10 69
10 "	" " "	189	100 "	"	" ditto	"	100 "
Dec	" B C Bank	204	91 04	"	" ditto	"	91 04
"	" do	"	82 48	"	" ditto	"	82 48
"	" do	"	103 66	"	" ditto	"	103 66
Ap	" do	227	122 50	Oct	" " India	187	122 50
"	" do	"	400 "	"	" Davis Chase	188	400 "
"	" do	227	86 40	"	" St India	191	86 40
Ap	" do	227	1074 14	Nov	" Davis Chase	192	1074 14
Feby	To B C Bank	212	96 27	"	" Sundry Ac	194	96 27
Ap	To do	232	563 50		Mer Insur Co	219	563 50
May	To do	239	244 75		B. Com Insur Co	"	244 75

Dr Russia Cordage Cr

1831 12 mo	Jh. E Hathaway & Co	266	2094 16	1831 12 mo	By Sundries	267	1397 28
1833 1 mo	" ditto	376	134 52	1832 6 mo	" Ship Cambria	317	576 42
" "	" Cordage A/c	378	37 40	7	" " Orozimbo	331	232 "
	" Profit & Loss	397	26 95	1833 1 mo	" Sundry accs	378	87 33
			2293 03				2293 03

Dr James Moores Cr

1830 May	To B C Bank	162	75 "	1830 July	By Sh Braganza	166	393 47
July	" B. C. Bank	168	318 47				
			393 47				393 47
1831 11 Mo 12	To Cash	255.	75 "	1831 12 Mo	By Brighton	247	331 72
12/8	" B. C. Bank	269	100 "	1832 1 Mo	" Do		34 80
" 27	" Do	270	200 "	"	" Timoleon	277	359 51
1832 1 Mo	" Do	280	351 03				
			726 03				726 03
1832 3 mo	To B. C. Bank	299	100 "	7 mo	By Ship Orozimbo	332	4 "
5 "	" Do	311	50 "	"	" ditto	331	256 "
6 "	" Ship Orozimbo	319	4 "				
8 "	" Sperm Stock	333	4 "				
"	" Ship Orozimbo	334	11 54				
"	" B. C. Bank	335	90 46				
			260 "				260 "

Dr Robt. Hillman Cr

Sep	To Bed Comd 12h	186	100,00	Sep	By B C Bank	186	100 "

Dr Jona. Howland Cr

1830 Oct	To B C Bank	189	54 79	1830 Sep	By Sh India	182	24 44
Dec	" do	204	24 44	"	" Braganza	"	54 79
3 mo	do	292	47 32	Oct	" ditto	vid	
1832 6 mo	" do	320	33 84	1832 1 Mo	" Brighton	277.	47 32
				"	" Tim	278	33 84
			160 39				160 39
10 mo	To B. C. Bank	347	59 "	7 mo	By Ship Orozimbo	328	59 "
1835 8 mo	To B C Bank	634	38 16	1834 12 mo	" India	556	38 16
" 13 mo	" do	662	100 68	1835 8 mo	" Ship Braganza	633	100 68
			138 84				138 84

Dr. Robert S Smith Cr.

1829 Dec.	To Sh. Braganza	199	4.304 99	1830 June	By B.C Bank	163	175 "
"	" W. R Rotch & Co.	212	71 43	July	ditto	165	393 80
	" Int. a/c	225	43 23	Sept.	" Braganzas Oil from Fayal	184	143 11
					" By bal. to new a/c	225	3.707 74
			4.419 65				4.419 65
	To bal. of Old a/c	93	3.707 74	March	By Notes Payable	225	3.826 97
March	To Int. a/c	225	119 23				
			3.826 97	1831			3.826 97
April	To Ship Braganza	233	81 60	March	By Int. a/c	224	2 03
1832 12 mo	Interest acct.	360	9 24	1832 12 mo	B. C Bank	360	88 81
1833			90 84	1833			90 84
12 mo	To Sundry Accts.	448	13957 74	12 mo	By Cargo Ship Braganza	444	9.122 28
	Cargo Ship Braganza	453	9.122 20		Bills Receivable	448	13957 74
1834 11 mo.	" Ship Braganza	547	4039 17		Ship Braganza	472	3 54
					" Bills Receivable	539	1500 "
					" ditto	547	600 "
					" do.	560	500 "
					" do.	572	600 "
	Transferred to page	273	27,119 11		Transferred to page	273	20,284 56

Dr. Tucker & Carter Cr.

1830 Aug	To Sh. Braganza	178	410 26	1830 July	By Sh. Braganza	166	410 26
Nov	" J. C & Co.	192	410 26	Aug	" " "	178	410 26
			820 52				820 52

Dr. Daniel Howland Jr. Pro. Cr.

1832 3 mo.	To R. Weeden & Co.	348	141.71	1831 10 mo	By Sundries	258	141 70.

Dr. Bedford Commercial Bank Cr.

Date	Debit	Folio	Amount	Date	Credit	Folio	Amount
1830. 7mo July	To amt from page	86	2356 41	1830 July	By amt from page	86	448 47
"	" Wm R. Rotch & Co	168	5500 ..	"	" Sundry Acct.	171	685 18
"	" " "	"	700 ..	"	" " " & C.	172	5981 15
"	" Sundry Acct.	173	584 88	"	" do "	173	715 96
"	" New Acct.	"	42 ..	"	" New Acct.		1352 53
			9183 29				9183 29
1830 August	To Old Acct.		1352 53	Aug	By Old a/c	173	42 ..
"	" Cash	173	100 ..	"	" Bill Payable	175	309 14
"	" Sundry acct.	176	8411 64	"	" Davis Chase	174	600 ..
"	" new a/c.	179	42 ..	"	" Sundry Acct.	"	2106 36
				"	" do "	175	2129 85
				"	" " "	179	1043 25
				"	" New a/c.	"	3675 57
			9906 17				9906 17
Sep	To Old A/c	179	3675 57	Sep	By Old a/c	179	42 ..
"	" Bills Recvd.	179	1552 ..	"	" Sundry Acct.	180	625 50
"	" Sundry Acct.	183	4330 58	"	" ditto "	181	1034 04
"	" Interest Acct.	186	7 53	"	" do "	184	1776 64
				"	" " "	185	765 3[illegible]
				"	" Jos. Grinnell	185	183 50
				"	" G.R. Estate	185	50 -
				"	" New Acct.		5088 63
			9565 68				9565 68
Oct.	To Old Acct.		5088 63	Oct	By Sundry Acct.	189	1604 65
"	" Sundry Act. 2 C.	186	1349 14	"	" ditto	190	4833 45
"	" Wm P. Grinnell	188	500 ..	"	" Sh India	"	63 73
"	" Sperm Stock my 1/4	191	386 45	"	" New Acct.		822 39
			7324 22				7324 22
Nov.	To Old Acct.		822 39	Nov.	By Sh India	194	271 19
"	" Sperm Stock my 1/4	192	429 46	"	" P. H. Kenney	"	100 ..
"	" do.	193	378 63	"	" Sundry Act.	195	3188 04
"	" W. & H. D. Cummings	196	500 ..	"	" do.	197	65 73
"	" do.	197	750 56	"	" New A/c		2521 78
"	" Sundry Act. 2C	"	1299 ..				
"	" do. "	"	1966 70				
			6146 74				6146 74
Dec	To Old Acct.		2521 78	Dec	By Benj. Drew.	198.	32 75
"	" Sundry Act. 2C	198.	235 61	"	" Davis Chase.	200.	128 30
"	" Cash 2C	199.	271 94	"	" Sundry Act.	201	242 61
"	" Sundry Act. "	200.	2329 35	"	" do	204	4428 90
"	" Sperm Stock 1/4	201.	149 60	"	" New Acct.	112	3759 33
"	" Sundries	205.	2674 05				
"	" do 2C	202/3	409 56				
			8591 89				8591 89

Dr John Akin Cr

Date	Dr	Fo.	Amount	Date	Cr	Fo.	Amount
1830 Sept.	To 2d India	180	2 80	1830 July	By Sh Braganza	166	308 23
Decr. 1831	" Merch Bank C.	195	308 23	1831 Jany	" Ship Pomona	210	31 85
Jany	" B C Bank	210	29 05				
			340 08				340 08

Dr. Phineas H. Kinney Cr.

Date	Dr	Fo.	Amount	Date	Cr	Fo.	Amount
1830 Nov 1831	To Sundry Ac/s	194	110 ..	1831 Feby	By Addition to house	218	385 78
Jany	" B C Bank	208	100 ..				
Feby	" Sundry a/c	218	175 78				
			385 78				385 78

Dr. Butler & Allen Cr.

Date	Dr	Fo.	Amount	Date	Cr	Fo.	Amount
1830 Decr 1831	To B C Bank	204	2473 65	1830 July	By Sh Braganza	166	2473 65
Jany	" Sperm Stock my 1/4	206	83 06	Nov	" " India	196	1407 75
March	" do	224	25 55	"	" " Braganza	199	10 ..
April	" B C Bank	227	1309 14				
			3.891 40				3.891 40
1832 2 mo	To Eleph. Oil	285	17 55	1832 1 mo	By Timoleon	273	237 47
	" W. R. Rotch & Co	294	201 47	"	" Brighton	274	58 07
3 mo	Sperm Stock	299	149 12	3 mo	Next acct	300	72 60
			368 14				368 14
1832 3 mo	To Old acct	300	72 60	1832 4 mo	By Sundry acct.	302	33 26
12 mo	Sales E. Oil	358	40 20	7 ..	Ship Orozimbo	328	2431 02
- -	Sperm Stock	360	183 16				
- "	New account	..	2168 32				
			2464 28				2464 28
12 mo	To Bills Payable	364	2211 68	12 mo	By Old account		2168 32
				- -	Interest a/c	364	43 36
			2211 68				2211 68
1833 7 mo	To B. C. Bank	419	503 62	1833 1 mo	By Ship Orozimbo	380	503 62
1834 1 mo	To Sperm Stock	464	174 97	1834 6 mo	" Ship Braganza	506	2027 65
" 8 mo	Bills Payable	520	1750 "		" Sperm Stock my 1/2	544	12 46
" 12 mo	B Com. Bank	552	127 42		" Int. Acct	548	12 28
			2052 39				2052 39

Dr William Dean & Co. Cr

Date		Folio	$	cts	Date		Folio	$	cts
1830 July	To Sperm Stock 11/20	167	213	53	1830 Dec	By E Hathaway & Co	200	700	–
Aug.	" do do 11/27	177	364	27	1831 May	" Sundry Accs	26	293	32
Nov	" do.	194	128	63					
1831 Apl	To do " 5/23	232	287	49					
			993	32				993	32

Dr James C Carter Cr

Date		Folio	$	cts	Date		Folio	$	cts
1835-8mo.	To B Com. Bank	634	15	"	1836-2mo.	By Ship Timoleon	674	46	25
" 9mo	" do.	641	10	"	" "	" Wm Tamarea	"	46	25
" "	" Cash Act.	642	10	"					
1836-3mo.	" B Com Bank	678	57	50					
			92	50				92	50

Dr Cargo of Sh " India Cr "

Date		Folio	$	cts	Date		Folio	$	cts
1830 July	To Sundry acc.	169	14.819	29	1830 July	By Sundry Acct	169	46.790	63
"	" do do	171	31.971	34	Oct.	" Commission a/c	188	~~[illegible]~~	
			46.790	63				46.790	63

Dr Brig Sarah & Owners Cr

Date		Folio	$	cts	Date		Folio	$	cts
1832 10 mo	To Sperm Stock	345	7	72	1832 10 mo	By W. R. Rotch & Co.	345	7	72
10 mo.	To Merchandise	347	10	.	11 mo	By W. R. Rotch & Co.	357	14	30
11 mo	" Sperm Stock	356	4	30					
			14	30				14	30

Dr Oil Account in Co with W R R & Co Cr

Date		Folio	Amount	Date		Folio	Amount
1830 July	To cargo of Sh. India	169	9620 75	1830 July	By Sundry Accts.	171	9739 37
1833	" Profit & Loss	398	165 89	1831 Feby.	" Sperm Stock	216	47 27
			9786 64				9786 64

Dr Eli Haskell Cr

Date		Folio	Amount	Date		Folio	Amount
1824 Jany	To B C Bank	206	53 02	1830 July	By cargo of Sh India	170	51 22
				Sept.	" Braganzas Oil from Fayal	185	1 80
			53 02				53 02
1832 11 mo	To B C Bank	280	62 14	1831 11 mo	By Timol. cargo	257	62 14
1833 1 mo	To Cash a/c	378	2 70	1833 1 mo	By Oroonoko's cargo	370	2 70
1834 12 mo	" B C Bank	559	120 "	12 "	" Cargo Ship Braganza	442	77 36
					" " " India	457	41 06
					" Sperm Stock My 1/2	553	1 58
			120 "				120 00
1836 3 mo	To D Com. Bank	678	87 90	1835 4 mo	By Cargo of S Brighton	590	51 32
				" 7 mo	" " " Timoleon	633	31 72
				" 12 mo	" Sperm Stock My 1/2	665	4 86
			87 90				87 90
							87 90

Dr William R. Rotch & Co. Cr

Dr

Date	Particulars	Folio	Dollars	Cents
	Amt from page	80	16644	56
Aug	To Bed Coml Bank	175	1000	..
Sept	To Braganzas Oil from Fayal	183	1472	73
Nov	" Sperm Stock my 1/4	193	1204	69
Dec	" Sh Braganza	199	8609	98
" 1831	" Sundry Accts	203	5730	55
Jany	" B C Bank	208	202	..
Feby	" Sh India	214	4644	07
"	" Commission a/c	214	9	49
"	" New a/c	98	129	96
			39646	03
1831 Feby	To T. G & Co	215	7	50
"	To B. C. Bank	222	890	64
			898	14
Apl	To Sh Braganza	233	163	20
July 13	To S. Stock my 1/4	243	986	24
1831 11mo	To Timoleon Cargo	254	8997	95
14	" To Cathy & Co	260	206	48
12	" G. Russell's Est.	265	1450	..
1832 3mo	Ship Timoleon	291	7479	03
"	Ship Brighton	"	2917	14
	Sales E. Oil	292	22	94
	Sundry acc.	294	4731	77
	Jos Rotch	297	492	40
	B. La Plata my 1/6	299	2140	21
	Interest acct	301	97	30
	New acct	301	7833	20
			37517	86

29587.36
97.30
11732.13

New a/c 160

Cr

Date	Particulars	Folio	Dollars	Cents
1830	Amt from page	80	17016	98
July	By Ship Braganza	173	3981	75
Aug	" Bed Com Bk	177	1802	40
"	" James Arnold	176	250	
	" Braganzas Oil from Fayal	184	286	23
	" S. G. H.	187	1200	..
Oct	" Sh India	191	1507	06
Nov	" C. Batt & Smith	196	310	74
Dec	" Sundry a/cs	201	8799	28
" 1831	" Sh India	203	741	99
Jany	" B C Bank	210	200	..
Feby	" Sundry A/cs	214	181	17
"	" Commission a/c	216	12	10
"	" do	.	308	43
"	" Sperm Stock	218	3038	90
			39646	03
1830 Feby	By new a/c	98	129	96
"	" Sperm Stock		368	18
"	" B C Bank	222	400	..
			898	14
1831 June	By B C Bank	239	800	..
9	" B. C Bank	249	500	..
11	" Sundries	264	2677	14
12	" Do	265	4267	75
"	" Brighton	269	- -	
"	" Timoleon	273	987	01
1832 2mo	Sperm Stock	288	6486	49
5"	Bills Receivable	.	1000	..
	R. Weeden & Co.	292	23	92
	Cargo Timoleon	293	5435	23
	Elephant Oil a/c	293	7833	20
	Sundry acc	294	863	99
	W. Coffin	298	29	88
	Sundry Acc	299	2456	33
	S. Timoleon 2d	300	257	99
	Sundry Acc	301	3898	93
			37517	86

Dr. James Arnold Cr.

Date	To	Fo.	Amount	Date	By	Fo.	Amount
1830 Aug	To Wm R Rotch & Co	171	250 ..	1831 Feby	By Sperm Stock	217	250 ..
1836-3mo	" Bills Payable	685	6,390 57	1835-1mo	" Sperm Stock My 1/3	652	5,996 32
				1836-3mo	" Int Acct	684	394 25
			6,390 57				6,390 57

Dr. Benj. Cummings Cr.

Date	To	Fo.	Amount	Date	By	Fo.	Amount
1831 12mo	To P. G. & Co	265	75 ..	1831 12mo	By Brighton	267	112 29
1832 3mo	Ship Brighton	291	2,917 13	"	" B. C. Bank	269	900 ..
					" W. R. Rotch & Co	294	1076 83
					" Fish Grinnell & Co	295	646 33
				1832 3mo	Sundry Acs	298	256 68
			2992 13				2992 13
1832 3mo	To Old act		230 18	4mo	By B. C. Bank	303	230 18

Dr. Wm & Benj. Cummings Cr.

Date	To	Fo.	Amount	Date	By	Fo.	Amount
1835-4mo	To Cargo Ship Brighton	592	5,518 97	1835-4mo	By Cargo Ship Brighton	591	5,582 31
" 5mo	" Ship Brighton	610	58 58	" 8mo	" B Com. Bank	635	1,600 "
" 9mo	" do.	639	2,850 76	" 10mo	" Sundry Acs	643	1246 "
			8,428 31				8,428 31
1835-10mo	To Old Acct	645	1224 38	1835-11mo	By B Com. Bank	654	1224 38

Dr Outstanding Debts Cr

Date	Dr	Fol.	$	cts	Date	Cr	Fol.	$	cts
1830 Aug	To Saml. C. Bunting	177	72	22	1833 1 mo	By H. Payson & Co.	381	6	78
"	" T. G. & Co.	179	3	59		" Sperm Stock	387	11	84
1831 Jany	To H. Payson & Co.	211	10	77		" G. A. Robinson	415	1	11
Febty	To T. G. & Co.	215	18	80		" Robinson & Co.	477	20	04
	R. Weeden & Co.	292	182	58		" E. Hathaway & Co.	570	19	39
1833 1 mo	" E. Hathaway & Co.	376	18	"					
"	" H. Payson & Co.	381	36	75					
	" Thomas Whitridge	386	36	50					
	" E. Hathaway & Co.	569	118	"					
	" Robinson Brown & Co.	574	50	02					

Dr Charles R. Pearce Cr

Date	Dr	Fol.	$	cts	Date	Cr	Fol.	$	cts
1832 12 mo	To Sperm Stock	363	25	"	1831 12 mo	By Cash	266	28	73
	To Cash pd T. S. & N. Hathaway bal. 9 mo 9. 1834. pr rect		3	73					
			28	73					

Dr Robert Tuckerman Cr

Date	Dr	Fol.	$	cts	Date	Cr	Fol.	$	cts
1831 June	To Sundry Acct.	239	290	39	June 1831	By Sundries	239	290	39
1832 12 mo	To C. H. Warren	366	2	"	1833 1 mo	By Sundry accts.	367	3078	31
1833 1 mo	" B. C. Bank	375	3026	80		" B. C. Bank	391	280	"
1835 3 mo	" do.	586	200	"		" Cash	585	2	"
4 mo	" do.	596	1100	"		" Ship Brighton	588	79	57
"	" Cargo Ship Brighton	592	3226	30		" R. Tuckerman & S. W. Hines	598	665	45
"	" Sundry Acct.	599	2613	49		" Cargo Ship Brighton	591	3225	85
						" Sundry Acct.	599	224	12
						" do.	600	2613	49
			10.168	59				10.168	59

Dr Richard Williams Cr

1830 Sept.	To Bed Com. Bk	181	36.30	1830 Augt.	By Sh. Braganza	178	36.30
Dec.	" do.	204	15 ..	April	By Sperm Stock	227	15 ..
			51.30				51.30

Dr Bennett Willcox & Son Cr

1835 1 mo.	To B Com. Bank	569	41 66	1834 10 mo.	By Ship Braganza	531	37 66
				12 mo.	" Expense Acct	565	4 –
			41 66				41 66

Dr J & J. Allen Jr Cr

1830 Oct.	To Cash	191	11 48	1830 Aug	By Sh Braganza	178	11 48
1832				1832			
9 mo	To Ship Timoleon	340	3.69	9 mo.	By Sundry Accts.	340	22 86
10 mo	" B. C. Bank	347	19 17				
			22 86				22 86
1835 1 mo.	To Sperm Stock my ½	572	84 75	1834 6 mo	By Ship Braganza	506	30 05
					" Willcox & Richmond	572	30 –
					" Cash	574	24 70
			84 75				84 75

Dr William Hammond Cr

1832 9 mo	To B. C. Bank	341	100	1832 7 mo	By Ship Orozimbo	326	282.49
10 mo	" Ditto	347	75				
11 mo	" ditto	357	107 49				
			282 49				282 49
1834 6 mo.	To B Com. Bank	503	50 "		By Ship Braganza	508	216 53
7 mo.	" ditto	510	166 53				
			216 53				216 53

Dr Walter Chapman & Son Cr

1821 Jany 7.	To Sperm Stock 1/4	206	74	69	1830 Aug	By Sh. Braganza	178	344 90
June	To B. C. Bank	239	100	" "	Nov	" " India	196	295 45
11 mo	To. B. C. Bank –	252	140	–	1832 4 mo	Sperm Stock	305	60 87
1832 1 mo	To Do.	280	150	" "				
1831 7 mo.	" ditto	242	200	"				
1832 4 mo	" ditto	306	36	53				
			701	22				701 22

701 22
664 69
36 53

640.35
464 [illegible]
295 39
2461

Dr James Stewart Cr

1820 Oct	To B C Bank	189	100 " "	1821 Oct	By Sperm Stock 1/4	188	34 92
				Dec	" do.	200	20 40
				1831 Feby	" B C Bank	211	44 68
			100 –				100 00

Dr Whelden Swift & Co. Cr

11 mo	To S. B. Sales #	255	10 68	11	" Cash	259	10 68
12	" [illegible] No 8.	268	20 70	1832 1 mo.	" Do.	278	20 70
			31 38				31 38
1834 – 6 mo.	To S C Bunting sales of starch	488	21 48	1835 – 5 mo.	By Cash . . .	604	33 49
" 7 mo.	" do.	513	10 74				
1835 – 5 mo.	" Int. acct. . . .	604	1 27				
			33 49				33 49

Dr Ship India 2nd voyage Cr

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1830	To com a/c	214	466 02	1830			
Aug.	To Bed Com Bk	179	233 63	Sept	By Cash	180	15 04
Sept	" Sundry Acc 2 E.	181	161 91	"	" McAkin	"	2 80
"	" ditto " 3 "	182	2046 26	Dec	By Davis Chase	200	7 50
"	" Bed Com Bank	184	1228 36	"	" Sh India voyage	201	3 75
Oct.	" Sundry Acc	187	888 49	"	do	203	24 88
"	" B C Bank	189	581 63	1831 Jany	" Dyer & Richmond	210	476 77
"	" B C Bank	190	97 " "	Feby	" Sundries	214	18576 31
"	" Sundry Acc	190	65 41				
"	" ditto	191	3939 53				
Nov	" E Hathaway & Co	192	755 70				
"	" Sundry Acc 2	"	2785 14				
"	" James Hathaway	193	4 72				
"	" Sundry Acc 2 E	194	279 57				
"	" Bed Com Bank	195	401 88				
"	" Sundry Acc	196	2654 77				
Dec	" Cash	198	1 50				
"	" A. Leonard	201	7 37				
"	" B C Bank	204	48 10				
"	" Sundry Acc	205	2197 05				
" 1831 Jany	" Steam Stock my ½	206	209 30				
"	" Mark B Palmer	207	1 19				
"	" a Gibbs	211	22 50 (18641 03)				
			19107 05				19107 05
1831 Feby	To Sundries 2 E	213	39 96	1832. 9 mo	By W. Beetle	344	61 17
"	" B C Bank	219	1 10		New a/c	384	91 86
"	" Cash	220	2 90				
"	" do	221	2 91				
April	" Cash	228	6 17				
May	" Wilcox & Richmond	237	10 62				
"	" Bl Bank	239	74 " "				
	W. R. Rotch & Co	294	7 50				
	Interest Acct	384	7 87				
1833			153 03	1833			153 03
2 mo	To Old account	384	91 86	11 mo	By Sundry Acc	434	677 67
	B. C. Bank	411	224 "				
	ditto	421	345 "				
	Interest acct	434	16 81				
1834			677 67	1834			677 67
1 mo	To Sundry Acc 2 E	459	595 32	1 mo	By Cargo Ship India	457	142 15
	Benjn Coombs	460	18 32		" Sundry Acct	466	403 18
	Cash Account	461	71 88		" ditto	467	1752 76
	B. C. Bank	464	42 18				
	Davis Rilemore	467	200 "				
			927 70				2298 09

Dr. Addition to Dwelling House Cr.

Date		Folio	Amount	Date		Folio	Amount
1830 Sept.	By Bed Com Bank	184	48 28	1831 Feby	By Warren Mayfield	218	150 ..
"	To Cash	186	6 33				
Oct.	" B C Bank	190	224 34				
Nov.	" Sh. Braganza	192	42 32				
Dec.	" B.C. Bank	201	223 63				
"	" Cash	"	10 ..				
"	" B.C. Bank	204	159 11				
1831 Jany.	" do.	207	47 37				
"	" do &c.	208	233 49				
"	" Warren Mayfield &c	210	242 50				
Feby	" B C Bank	212	22 20				
"	" Jno Wardell	213	146 91				
"	" Bennett Wilcox	214	25 92				
"	" I C H Co.	215	19 50				
"	" Phineas H Kinney	219	385 78				
"	" B C Bank	"	86 98	Page 118.			
			1924 66				150 ..

Dr Ship "Braganza" my 3/8: Cr.

Date		Folio	Amount	Date		Folio	Amount
1830 Dec.	To Sh. Braganza	199	12,914 97	1830 Sept	By Sp Oil from Fayal	184	429 34
" 11	" W. R R & Co	202	214 28	10 mo	" New account.	352	13720 67
A/c	To Ship Braganza	233	244 79				
10 mo	" Interest acct.	352	775 97				
			14150 01				14150 01
1831 10 mo	To Old account.		13720 67	10 mo	By New account		14543 91
" "	" Interest acct.	353	823 24				
1832			14543 91	1833			14543 91
10 mo	To Old account	353	14.543.91	12 mo	By Cargo Ship Braganza	444	27.369.82
	" Cargo Ship Braganza	452	27.368 30		" Sperm Oil Speculation	452	27.368 30
	" Sundry Acct &c.	473	653 ..		" Ship Braganza	472	1063
	" Ship Braganza	547	12.117 52				54748 75
	" Cash	550	337 96				
	" B Com. Bank	001	514 67				
	Transfd. to New Ledger page	3	55,535 36		Transfd. to New Ledger	3	54748 75

55525 36 54748 75

Dr. Jno. P. West. Cr.

Date			Fo.	Amount	Date		Fo.	Amount
1831 Feby	To B C Bank		217	54 19	1830 Oct.	By Sh. Braganza	187	$ 54 19
1832 1 mo.	To Do.		277	58 13	1831 12 mo.	" Brighton	268	58 13
				112 32				112 32
1834 10 mo.	To B Com. Bank		536	59 22	1834 4 mo.	By Ship Wiscassett	488	30 "
1835 1 mo.	" do.		575	30 48	6 mo.	" Ship Braganza	506	59 22
" 11 mo.	" Profit & Loss		650	30 "	12 mo.	" " India	556	26 15
" "	" B Com. Bank		656	62 97	"	" Sperm Stock My 1/2	571	4 33
					1835 8 mo.	" Ship Brighton	632	58 47
					" 11 mo.	" Ship Timoleon	650	4 50
				182 67				182 67

Dr. Sloop "Helen" Cr.

Date		Fo.	Amount	Date		Fo.	Amount
1821 Jany	To B C Bank	208	33 "	1830 Oct.	By Sh. Braganza	187	$ 33 " "
1833	T. T. & Shearman	398	23 75	1833 1 mo.	By Ship Orozimbo	380	23 75

Dr. Warren Maxfield Jr. Cr.

Date		Fo.	Amount	Date		Fo.	Amount
1821 Feby	To Sundry Acs.	218	242 50	1821 Jan.	By Adn. to House	210	242 50

Date	Dr.	Fol.	$	cts	Date	Cr.	Fol.	$	cts
	To amt from R^a	87	11837	57		By amt from R^a	87	15737	02
Nov	To B.C. Bank	195	55	--	Nov	By Sh. India	192	11	--
	" do		65	73	"	" Sundry Acs	193	12	--
Dec	" Sh Braganza	198	4	67	"	" P.H. Pinney	194	10	--
"	" Merchs Bank	295	50	--	"	" Sundry Acs 3.6	196	75	75
"	" B.C. Bank	204	130	--	"	" B.C. Bank	197	30	--
Jany	" do	208	60	--	Dec	" Sh Braganza	198	37	95
"	" Sperm Stock	210	98	17	"	" Sundry Acs	"	7	77
Feby	" B.C. Bank	212	105	00	"	" B.C. Bank 2.6	199	271	94
"	" Sperm Stock	216	832	36	"	" Addition to House	201	10	--
"	" Sundry Acs	218	112	13	"	" Sh India	205	11	70
"	" B.C. Bank	217	85	27	1821 "	" do 2.6	"	3	50
"	" Lydia Russell	220	147	09	Jany	" E. Dunbar & Co	209	8	65
"	" Expense a/c 13.582.99	222	3.587	46	"	" Sundries	210	91	04
					"	" Sperm Stock	211	1	35
					"	" Sh Braganza	213	1	54
					Feby	" Sperm Stock	217	727	53
					"	" do	218	7	08
					"	" Sundries 2.6	220	4	90
					"	" Lydia Russell	221	17	20
					"	" Sundries	221	12	62
					"	" B.C. Bank	"	80	--
			17.170	45				17.170	45
1821					1821				
March	To Schr Regulator my 1/8	223	148	82	March	By Lydia Russell	222	40	--
"	To Sperm Stock	224	5	25	"	" Bed Comm Bank	223	85	63
"	To Robt Eddy	226	39	62	"	" Sperm Stock 2.6	224	11	42
"	To Sundry Acs 2.6	206	60	55	"	" Sundries 2.6	225	29	16
"	To Sundries 2.6	227	108	82	"	" Sundries 2.6	227	10	55
"	To Sperm Stock	228	9	50	"	" Sperm Stock	"	8	69
"	To Lydia Russell	229	120	70	April	" Sundry Accs 3.6	229	142	70
April	To Sundries 3.6	230	212	87	"	" Sundries 2"	230	199	18
"	To Sundries 2.6	231	15	79	"	" B.C. Bank	231	70	--
"	To G.R. Estate	233	68	27	"	" Sperm Stock	232	5	86
May	" do	234	5	--	"	" Sundry A/cs	234	4	55
"	To Sales of Flour No 4	237	20	25	May	" F. G. & Co	235	25	37
"	To G Russells Estate	234	5	--	"	" Sundry Accs 2.6	238	134	30
June	To Robert Tuckerman	239	122	39	June	" B.C. Bank	239	20	--
May	To B.C. Bank	239	90	--	"	" S. Stock	240	10	50
June	To do	240	30	--	"	" Lydia Russell 2.6	241	43	--
"	" Sundries 2.6	242	290	--	"	" B.C. Bank	242	40	--
"	" B.C. Bank	"	100	--	"	" S. Stock 2.6	243	176	24
"	" Sundries 2.6		93	90	July	" Do	"	6	--
					"	" "	244	11	78
			1546	13				1194	93

Dr Gilbert Russells Estate Cr

Date	Dr	Fol.	Amount	Date	Cr	Fol.	Amount
1820	To Amt. from Dr.	82	7357 66		By Amt. from Dr.	82	11920 19
Nov.	" Cash.	193	10 "	Nov.	" B.C. Bank.	197	69 "
"	" Gilbert Russell	"	950 54	Dec.	" do	198.	235 61
Dec.	" B.C. Bank	201	18 98	" 1821	" St. India	203	370 99
"	" do	204	15 12	Jany.	" Mark B. Palmer.	207.	90 "
Jany 1821	" Sperm Stock my ½	206	10 45	"	" Wm. Knights	211	[illegible]
"	" Mark B Palmer.	207.	10 09	Feby	" Jno. Wargell	213	87 30
"	" B C Bank	"	16 15	March	" Davis Chase	225	100 "
"	" Wm. Knights	211	5 45	"	" Cash	226	22 88
Feby	" B C Bank	212	3 37	"	" Cash	227	13 82
"	" Sundries 2 E.	215	119 97	April	" Cash	230	38 27
March	" A Barker & Co.	223	1 "	April	" do	231	12 "
"	To Cash	225.	7 73	"	" B C Bank	234.	2 76
"	To Little & Dyer	230	23 80	8550.31			
April	To Lydia Russell	233	39 07.				
"	To Bal. to new a/c	107.	4646 18				
			13.235 56				13.235 56
May.	To Sundries	235.	2357 50	May	By Bal. from Old a/c.	107.	4646 18.
"	To do	236	666 66	"	" Cash	233	68 27.
"	To Cash	238	1 25.	"	" Sundries	234	2357 50
9 mo.	" Cash	251.	50	"	" Cash	"	5 "
"	" B C Bank	251	157 70	"	" Sundries	236	666 66
"	" Do.	252	10.43	aug.	" B C Bank.	248.	114 44
10 "	" Timoleon's Cargo	254	5555 60	9 mo.	" Cash	250.	20 "
"	" Cash	255.	13 —	10	" Timo. Cargo.	256.	15 48
"	" Timo. Cargo Voy	256.	10 98	12	" W R R & Co	265.	1450 —
11	" Cash	258	5 "	"	" S. Taber	"	1450
10	" E Hathaway & Co	260	275 29	"	" Cash	267.	12 "
12	" Cash	270	1 50	1832 3 mo	" Cargo Timoleon.	293	7246 98
1832 1 mo	" B.C.B.	279	334 75.	"	" Ship Timoleon	300	343.99
	" Sundry acco.	322	1300 "		Sundry acco.	323	9540 45
	" Ditto	323	1787 52		Interest acco	323	618 75
	9379.18		28557 70		18346.50		28557 70
1834 4 mo.	To B C Bank	488	25 "	1836 4 mo	By Amt. to Debit New Ledger page 61		25 —

Dr John Paun Cr

1831 March	To B C Bank	227	50 ..	1830 Nov	By B C Bank	197	1200 ..
July	To Sundries	245	1150 ..				
			1200 ..				1200 ..

Dr. Iron Hoops A/c Cr.

1832	To Bills Payable	310	897 43	1831 11 mo	By Sundries 2d	260	897 43
1833	" Ship Timoleon	397	294 25	"	" Timoleon	261	294 25
			1191 68				1191 68

1295956

Dr Nehemiah Leonard & Co. Cr.

1831 1 mo.	To Sperm Stock my ½	206	43 99	1830 10 mo	By Sundry A/cs	201	51 25
"	" do do	275	21 35	1832 1 mo	" Brighton	274	12 89
				"	" Cash	275	1 20
			65 34				65 34
1835 1 mo.	To Sperm Stock my ½	564	23 52	1834 5 mo.	By Creditors of David Chase	499	26 13
12 mo	" do	664	22 80	12 mo.	" Ship India	555	5 72
				1836 3 mo.	" Cash acct	685	14 47
			46 32				46 32

Dr. Spun Yarn. A/c Cr.

1831 12 mo	To B.C. Bank	269	276 65	1831 11 mo	By Sundry A/cs	260	160 20
1832 10 mo	" Interest acct.	349	4 63	1832 7 mo	" ditto	332	141 60
"	" Profit & Loss	350	20 52				
			301 80				301 80

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Dr Fish Grinnell & Co. Cr

1830 Dec	To Amt from Ld	77	12,095 88	1830 Dec	By Amt from Ld	77	11,361 43
"	" Sperm Stock 14	199	633 58	1831 Feby	" Sundry a/c	215	3,223 22
"	" do	"	385 76	"	" Amt to new a/c	109	1823 18
"	" W R Rotch & Co	202	3183 06				
1831 Jany	" Sundry Acc	206	109 55				
			16,407 83				16,407 83
1831 Feby	To bal from Old a/c	109	1823 18	1831 April	By Sundries	228	7,272 23
"	To Sperm Stock mg 14	209	390 90	9 Mo	" Merchandise	249	9,577.08
"	" Sundry Acc 2c	220	3,247 44	11	" Ship Timoleon	251	304 27
March	To Sperm Stock	224	213 27	12	" Sundries	265	225 ..
"	To Sundries 2c	225	1336 12	7010.91	2 mo '32 Ditto 2c	295	10093 66
April	To Sundry Acc	228	2800 ...				
"	To H Payson & Co	231	1000 ...				
May	To Cash	235	25 37				
"	To Sundries	237	1063 64				
"	To James Durfee Jr	238	151 71				
July	To S. Stock	243	928 12				
Aug	" Do	248	215 22				
11 Mo	" Do	253	981 09				
"	" Do	262	404 22				
12	" Do	264	414 19				
1832 1 Mo	" B.C. Bank	280	28 ...				
"	" Whalebone &c	281	17 97				
"	" S Stock	284	397 09				
	" Sundries	295	2060 87				
	New Acc	296	9921 84				
			27472 24				27472 24
1832 3 mo	To Old Acct	295	1540 43	1832 3 mo	By Old Acc	296	9921 84
4 mo	Saml Durfee Jun	303	253 30	7	M. H. Grinnell	327	1097.64
	C. Grinnell	305	934 96		Ship Orozimbo	328	9.307 40
	W. White Jun & Co	308	25.75	1833	Sundry acct	389	1.048 21
1833	Henry Grinnell	309	2917 14				
1 mo	Wm Knights	369	28 ..				
	Sundry acct	390	15.675 61				
			21.375 09				21.375 09
2 mo	To Old account	389	353 75	2 mo	By Old account	390	15.156 73
	James Durfee Junr	400	154 20		Interest acct	390	452 52
	New Port Bank	402	5.817 ..		Sundry acct	402	6.000
	Sundry acct	407	5.817		ditto	407	6.000
					ditto	412	1.000
					ditto	413	800
					ditto 2c	416	2.400
			12141 95				31809 25

Dr. Merchants Bank Cr.

1830 Dec.		To Sperm Stock	200	1801 24	1830 Nov.	By Sundry Acts.		1800 73
"	void	" Wm. P. Grinnell	205	[illegible] ..	Dec.	" do		

Dr. Ship Wm. & Eliza Cr.

1821 10 mo.	To Merchandise	257	113 48		By Jos. Rotch . . .	296	143 23
11	" Brighton	261	25 75				
"	" Ms. Cody	262	4 ..				
			143 23				

Dr Lydia Russell Cr.

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1831 Feby	To B C Bank	212	30 ..	1831 Feby	By Cash	220	147 09
"	" Jno Wardel	213	3 25	March	" B C Bank	222	55 ..
"	" B C Bank	217	23 86	"	" Sundries &c.	229	120 70
"	" Cash	221	17 20	April	By Little + Dyer	230	223 ..
March	" do	222	40 ..	"	" Cash	230	84 ..
"	" Abram & Barker & Co	223	10 78	"	" G Russells Estate	233	39 07
"	" Cash	225	9 25	May	" do	235	785 83
"	To B C Bank	226	73 32	"	" do	236	222 23
"	To Mark B. Palmer	227	9 95	"	" B C Bank	237	223 ..
April	To Little + Dyer	230	60 97	10mo	" Do	255	34 ..
"	To Cash	"	1 25	11	" Cash	259	48 ..
"	To B C Bank	232	50 ..	"	" Do	"	63 45
May	To G. R's Estate	234	820 ..	1832 2mo	Sundry Ac	285	330 85
"	To do	236	266 67	"	Cash	286	55 "
"	To Cash	238	7 ..		Elephant Oil of	293	1852 –
"	" B C Bank	239	900 ..	3mo	" Olivr Crocker	297	72 .
"	" do	239	133 33	4mo	" B. C. Bank	303	116 ..
June	To Cash &c	241	43 ..	"	" William How	309	12 50
"	" Sundries &c	242	187 17	5mo	" Cash	311	65 .
9mo	" B. C Bank	249	50	"	" B. C. Bank	312	71 43
"	" Do	251	50 –				
11	" Do	258	50 –				
"	" Cash	259	50 ..				
"	" Do	262	1 31				
"	" Do &c.	263	16 77				
"	" Cash	264	10				
12	" B. Cummings	267	51 16				
"	" B. C Bank	269	61 43				
"	" Sundries &c.	270	43 55				
"	" Cash	272	1 50				
1832 1mo	" Do	276	4 ..				
"	" B. C Bank	279	94 98				
"	" C Grinnell	282	39 –				
2mo	I. Clapp	283	0 75				
"	Cash	286	1 18				
"	Sper. Stock	287	24 80				
"	B C Bank	290	50 "				
3mo	O. Crocker	297	65 84				
4 ..	Sundries &c	306	50 25				
5mo	William Howe	310	16 48				
"	Sundries &c	313	94 65				
6 ..	B. C. Bank	320	50 ..				
..	Cash	321	13 75				
"	Carried to Folio 166		3578 30				4620 15

Dr New Bedford Commercial Bank Cr

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1831 Jany	To Bal. of Old a/c	94	3759 33	1830 Jany	By Sundry Acc.	205	93 10
"	" Wm. P. Grinnell	205	500 ..	"	" do	207	1775 62
"	" Sundry A/c	208	285 ..	"	" Sh. Braganza	206	2 44
"	" A Payson & Co	209	485 07	"	" Sundry a/c	208	2108 49
"	" Sperm Stock	210	283 24	"	" William Knights	209	169 19
				"	" Sundry a/c	212	734 37
				"	" Sh. India	205	34
				"	" Old A/c	202	41 18
				"	" New Acct	—	354 25
			5.312 64				5.312 64
Feby	To Old A/c	—	354 25	Feby	By Sundry Acc.	212	" "
"	To Sundry Acc.	211	571 44	"	" Jno. Wardel	214	" "
"	To do "	213	858 36	"	" Sundry a/c	216	23 33
"	To Sperm Stock	215	150 ..	"	" Sperm Stock	218	27 36
"	To Coombs & Grinnell	216	616 18	"	" Sundries 2E	218	262 28
"	To Sperm Stock	218	1921 26	"	" do	217	2165 60
"	To Sundries	221	120 ..	"	" do	219	375 08
"	To Sundries	222	473 79	"	" do	221	2017 99
				"	" New A/c	112	193 64
			5065 28				5065 28
March	To Old A/c	112	193 64	March	By W R R & Co	222	890 64
"	To Lydia Russell	222	" "	"	" Sundry A/c	226	381 36
"	To Sundry A/c 3	223	652 91	"	" Sundries	227	6.848 02
"	To Sperm Stock	224	2.146 35	"	" New a/c	112	2.481 71
"	To Sundry Acc.	225	1372 85				
"	To C Hathaway & Co	225	500 ..				
"	To New a/c	227	63 32				
"	To Sundries		5.142 67				
			11.138 41				11.138 41
April	To Old A/c	112	2.481 71	Ap.	By Old a/c	227	63 32
"	To S. W. Hains	228	1400 ..	"	" Fish G. & Co	228	2400 ..
"	To Sperm Stock	229	723 05	"	By Sundries 2E	229	429 34
"	To Cash	230	197 93	"	" B Corry	229	426 88
"	To Sundries 2E	231	2.494 07	"	By Sundries	232	2042 66
"	To W. P. Grinnell	231	200 ..	"	" Bal. to new a/c	112	3146 66
"	To Sundries	234	1012 10				
			8.508 86				8.508 86
May	To Bal. of Old a/c	112	3146 66	May	By Old a/c	234	12 10
"	To Sundries	234	372 ..	"	By Bills Receivable	238	2000 ..
"	To W. C. Dean & Co	236	292 74	"	" Sundry a/c	239	8734 21
"	To Bills Payable	236	2534 50	"	" do	240	62 62
"	To Sundries 3 E	237/8	388 76				
"	To Sundry A/c 3 E	239/40	4074 27				
			10.808 93				10.808 93

Dr Central Wharf Cr

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1831 Jany	To Privileges in Whf	207	6 39	1830 Sep	By Amt from fo a	55	113 12
"	" Oliver Crocker	209	178 68	" 1831	" Ship India	187	51 15
				Jany	" Sperm Stock my 1/4	207	20 80
			185 07				185 07
1832 1 mo	To. 1 B. C. B.	280	159 35		By Tim. L. Cargo	256	38 66
					" Sundries &c.	274	65 85
				1831 1 mo	" Brighton	273	54 84
			159 35				159 35
1833 1 mo	To P in central Whf	368	4 63	1832 7 mo	By Ship Orozimbo	331	8 60
" "	" B. C. Bank	379	22 16	1833 1 mo	Sundry acct	368	18 19
			26 79				26 79
	To Taber & Sherman	490	95 28	1833 1 mo	By Ship Orozimbo	380	7 50
					" Cargo of Ship Braganza	442	84 84
					Ship Braganza	446	2 94
			95 28				95 28
1835 1 mo	To Privileges in C W	571	34 48	1834 1 mo	By Cargo Ship India	457	55 98
"	" Sundry Acs	576	144 77		Ship India	474	3 15
					" ditto	556	47 28
					" Sundry Acs	571	72 84
			179 25				179 25

Dr Sales No 8. bal. of Starch S. B. Bunting Cr

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1831 12	To Cash	271	3 "	1831 11 mo	By W. Swift & Co	255	10 68
				12	" Do	249	20 70
					" Sales No 6	285	41 52
				1834 6 mo	" Whelden Swift & Co.	488	21 48
				7 mo	" do.	513	10 74
				10 mo	" Wm White Ld & Co.	540	11 10
				1835 1 mo	" do.	569	57 36
	Amt. transfd. to New Ledger page 36		3 "		Transfd. to New Ledger page 36		173 58

Dr Spermaceti Stock my fourth Cr.

Date	Dr.	Fol.	Amount	Date	Cr.	Fol.	Amount
1831 Jan 7	To Am^o from fol.	83	24.387.35	1831 Jan 7	By Am^t from folio	85	22.035.56
"	" Sperm Stock	208	864.02	"	" Sundry a/cs 4 &	209	952.94
"	" Sam C Bunting	209	250..	"	" do. 3	210	498.23
"	" Oliver Crocker	210	346.99	"	" do. 2	211	75.70
"	" Sundry Acc.	211	16.12	"	" do. 5	213	777.34
Feby	" do 2 &	212	80.62	"	" do. 2	214	205.40
"	" Coombs & Grinnell	214	4.90	Feby	" do.	216	952.36
"	" Sundries 3 &	216	6071.90	"	" do.	215	44.75
"	" James Arnold	217	250	"	" B C Bank	215	150..
Sep	" B C Bank	185	117.39	"	" do	218	1921.26
Feby	" Cash	217	727.53	"	" New a/c	114	8.596.72
"	" Sundries	218	34.44				
"	" W R R & Co	"	3038.90				
			36.210.06	1831			36.210.06
Feby	To Old A/c	114	8.596.72	Feby	By Sundries	218	46.87
"	" W R R & Co	218	368.18	"	" do 2 &	218	6..
"	" B C Bank	219	35.95	"	" J H Bartlett	219	768.02
"	" Jo. Rotch	220	293.80	"	" Bills Receivable	221	1798.72
"	" Cash	221	9.10	March	" B C Bank	223	73.79
March	" Sundries 2 &	222	257.31	"	" Sundries 6 &	224	3.002.01
"	To ditto 3	223	49.35	"	" Sundries 3 &	225	1393.78
"	To Cash	224	11.92	"	" Jot Eady	226	41.62
"	To Cash	225	12.18	"	" Sundry Acct 2 &	228	420.02
"	To Bed Com. Bank	226	173.62	"	" Sundries	229	1520.43
"	To Sundries 2 &	227	3.532.64	Apl	" Saml Leonard	230	121.94
"	To Sundries " do	229	560.32	"	" Taylor & Gifford	231	52.77
Apl	To Sales No 2	230	17...	"	" W C Durant & Co	232	287.49
"	To Sundries 2 &	232	752.47	May	" Sundries	236	1114.40
May	To Cash	238	5..	June	" do 2 &	240	797.92
"	To B C Bank	239	939.48	"	" B F Briggs	242	65.55
June	To Cash	240	10.50	July	" Sundries	243	936.82
June	To C Hathaway & Co	241	27.24	"	" Bills Receivable	243	786.10
"	" Sundries 2 &	242	688.78	"	" Cash	"	46.45
July	" Do	243	481.56	"	" Int a/c	243	3.90
"	" Cash	"	85.99	"	" W R R & Co	"	986.24
"	" B C Bank	"	4387.56	"	" Bal to n/a		7023.83
			21.294.67				21.294.67
July	To Bal from a/c	–	7.023.83	July	By Cash	243	47.45
"	To Cash	243	6..	"	" S C Bunting	244	412.68
"	" B C Bank	244	26.54	"	" B C Bank	"	394.51
"	" Cash 2 &	244	11.78	"	" Expense a/c	"	5.55
"	" B C Bank	245	106.30	"	" Sundries 2 &	245	944.44
Aug	" Sundries 2 &	245	63.43	Aug	" Sundries 3	246	1353.01
	carried to fol.	133	7.237.88				3.157.64

Dr Oliver Crocker Cr.

Date		Folio	Amount	Date		Folio	Amount
1831 Feby	To B. C. Bank	217	545 67	1831 Jany.	By Central Wharf	209	178 68
1832 3 mo	" Sundrys	297	125 50	"	" Sperm Stock	210	366 99
				1832 3 mo	" Sundrys	297	125 50
			671 17				671 17

Dr. Alfred Gibbs Cr.

Date		Folio	Amount	Date		Folio	Amount
1831 Feby.	To Sperm Stock	211	54 63	1831 Feby	By Sundry A/c.	211	54 63

Dr. Bennet Wilcox Cr.

Date		Folio	Amount	Date		Folio	Amount
1831 Feby	To W & R.	213	21 21	1831 Feby	By Sundry a/c.	214	116 43
"	" B C Bank	219	131 43	"	" St India	213	36 21
			152 64				152 64
1832 10 mo	To Sperm Stock	345	27 50	1833 1 mo	By Expense a/c.	367	77 92
1833 1 mo	B. C. Bank	375	50 42				
			77 92				77 92

Dr John Wardel Cr

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1831 Feby	To Sundries	213	92 55	1831 Feby	By Sundrys	213	180 01
"	" B C Bank	214	87 46				
			180 01				180 01
1832 2mo	To Expense Act	286	22 "	1832 2mo	By Sundry Act	286	22 "
1836 3mo	To B Com. Bank	686	23 55	1836 3mo	By Sundry Act.	672	22 55

Dr Abraham Barker Ho Cr

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1831 March	To Sperm Stock	224	111 59	1831 March	By Sundries	223	111 59
8mo	To Gales No 6	247	325 "	1832 5 1mo	" Do 26	275	426 66
1832 1mo	" Sperm Stock	275	101 66				
			538 25				538 25
1832 3mo	To Sundries	298	163 53	1832 3mo	By Sundries	298	163 53
1834 9mo	To Sperm Stock my 1/2	529	474 77	1834 9mo	By Sundry Act.	530	474 77

Dr Taylor & Gifford Cr

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1831 Ap	To Sperm Stock	231	52 77	1831 Ap	By Sundries	230	52 77

Dr. Sam.l C Bunting Sales No. 2. Cr.

Ap.l	To B C Bank	232	78 50	1831 Ap.l 23	By Gum Stock.	231.	17 ..
"	To Cash	234	1 55	" 25	" William Russell Jr.	"	111 ..
"	To do	235	6 80	" 30	" Sundries	233	696 25
Aug.t 1832 2m.o	" Sundries	246	81 18	" 27	" D R Green & Co	233	270 ..
	" S. C. Bunting	284	2222 97	May 7	" Expense A/c	235	13 50
				9	" Bills Payable	236	78 ..
				"	" Sundries	238	293 75
				July	" D.o	244	626 ..
				Aug.t	" Wm. Russell Jr. "	246	299 —
			2.391 00				2391 00

2391 00
168 03
2222 97 Bal. as pr. sales
Due 11 M.o 20-3

Dr. Sam.l C Bunting Sales No 3. Cr.

1831 May	To Cash	234	3 ..	1831 May	By Davis Chase	235.	33 75
"	To Davis Chase	235.	3 92	"	" Notes Receivable	236	78 ..
Aug.t 1832 2m.o	To Sundries	248	84 37	"	" W C Nye	237	300 —
	" S. C. B.	284	461 21	"	" Sundries	238.	138 ..
				Aug.t	" Cash	247	2 75
			552 50				552 50

552 50
91 29
461 21 bal. due as pr. sales
Due 9 M.o 11

Dr Sam.l C Bunting Sales No. 4. Cr.

1831	1832 2m.o	To S C B	285	13 50	May	By. Sundries	237	94 50
Aug.t 1832 2m.o		To Sundries	247	51 03	June	" do	240	202 25
		" S. C. B	284	297 22	—	" Ex. &c	235	13 50
					Aug.t	" Sundries	247	51 50
				361 75				361 75

361 75
13 50
348 25
51 03
297 22 Bal. as pr. Sales
Due 6 M.o 25

Dr. Addition to House Cr.

1831 Feby	To Amt from Pa	220	1.924 66	1831 2 mo.	By Amt from page	104	150 ..
"	To Cash	"	2 ..	1833	" Profit & Loss	398	5.529 01
"	To Sundries D.C.	221	3.247 44				
"	To B C Bank	"	15 00				
March	To A Barker & Co	223	83 23				
April	To Slm. Leonard	230	131 78				
June	To B C Bank	242	52 76				
9 mo	" Do	249	222 14				
			5.679 01				5.679 01

Dr. Cornelius Grinnell Jr's Estate Cr.

1831 May	To G.R.'s Estate	235	410 ..	1831 May	By G.R.'s Estate	235	533 89
"	To do	236	133 34	"	By do	236	148 15
	To ... do ...	322	672 04		By ... do ...	323	3973 ..
1832	To S. Tim. Eleph. Oil	323	1234 80				
7 mo	" L. Grinnell ...	327	2194 86				
			4645 04				4645 04
1835 1 mo.	To Jos. Grinnell	567	61 96	1834 12 mo	By Ship India	555	61 96

Dr Ship Brighton my 3/16 Cr

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
1831 Apl	To A. G. & Co.	228	3636 11	1832 3mo	By Fish Grinnell & Co	295	969 50
12 "	To Do . .	265	412 50	5mo	" Joseph Ricketson	310	25 20
1832 3mo	Ship Brighton	291	4375 70	8	" Ship Brighton my 1/8	336	4821 57
8	Interest acct.	336	18 676				
			8311 07				8311.07

Dr. Ship Brighton my Eight Cr.

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
1832 8mo	To Ship Brighton my 3/16		4821.57	1835 4mo	By Cargo Ship Brighton	591	5.582 31
1835 2mo	" Cargo Ship Brighton	592	5.517 82	" "	" Sperm Stock My 1/2	593	5.517 82
" 5mo	" Bedford Com. Bank	609	68 50				
" "	" Ship Brighton	610	58 58				
" 6mo	" Premium Notes	612	271 "				
" 9mo	" Ship Brighton	639	2850 76				
	Transd. to New Ledger page	2	13.588 23		Transfd. to New Ledger page	2	11.100 13

Dr Whale Bone Account Cr

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
1831 10mo	To Timo. Cargo	255	64 "	1832 1mo	By F. G. & Co.	281	67 97
1832 10mo	" Profit & Loss	350	3 97				
			67 97				67 97

Dr Albert C. Barney Cr

Date	Particulars	Fol.	Amount	Date	Particulars	Fol.	Amount
1833 3mo	To B. C. Bank.	401	57 "	1832 7mo	By Ship Orozimbo	328	57 "
	" Amt. to New a/c		12 10	1833 3mo	" Expense Acct.	368	13 10
			70 10				70.10
1834 1mo	To B. C. Bank.	466	35 47	1mo	By Ship Orozimbo	380	15 52
					" Old Account		12 10
					" Expense Acct.	454	6 85
			35 47				35 47

Dr. Samuel W. Hawes, Cr.

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
1831 Apl. 27	To T. G. & Co.	228	1.212 04	1831. Apl. 2	By B. C. Bank	228	1.400 ..
May.	To B. C. Bank	239	94 ..	June	" S. C. Bunting	241	118 23
June	To Sales # 5.	240	6 50	Aug.	" Com. a/c	249	67 11
July.	To B. C. B.	245	93 96	1832 1 mo.	" B. C. Bank	272	100 -
12 mo.	" T. G. & Co	265	37 50		" Fish Grinnell & Co	295	323 17
	" B. C. B.	272	100 -	4 mo	" Expense acct.	302	112 ..
1832 3 mo	Ship Brighton	291	1458 57	10 mo	" Interest acct.	352	11 16
				"	" New account	"	870 90
			3002 57				3002 57
10 mo	To Old account		870 90		By new account	406	923 15
	" Interest acct.	406	52 25				
1833.			923 15	1834			923 15
3 mo	To Old account	406	923 15	1 mo	By Sundry Acct.	455	355 52
					" ditto 2 E.	459	167 53
	Transfered to page	269	923 15		Transfered to page	269	521 05

Dr. Elephant Oil Account for Oil purchased Cr.

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
1831 10 mo.	To Timoleons Cargo	254	3665 60	1832 2 mo	By Sundry Acs	285	~~69 55~~
					" do . . . 2 E.	292	~~30 59~~
					" Elephant Oil a/c	293	3665 60

Dr. Elephant Oil in Co. with W. R. Rotch & Brothers Cr.

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
1832 3 mo	To Sundry Accounts	293	19,599 60	1836 1 mo	By Sundry Acs.	668	1,243 60
				" "	" Sales E. Oil a/c	669	18,356 -
			19,599 60				19,599 60

Dr. Notes Payable Cr.

				1831			
1835 3 mo.	To Bills Payable	583	5000 "	March	By Expense A/c	222	5000 ..
9 mo	" B C B	249	1000 –	May	" B. C. Bank	234	1000 ..
1832 5 mo.	" Stephen Taber	316	1500 "	"	" B C Bank	236	1500 ..
May	To B C Bank	239	1034 50	"	" B C Bank	"	1034 50
"	" do	249	1000 / 650 " "	"	" N. S. Spooner	—	5000 ..
12	" B C B.	249	31 ..	9 mo	" Merchandise	250	31 ..
11 mo	To ~~Do~~ W R R Co	244	27 25	"	" Orizimbo	250	27 25
1835 4 mo	To Robert Tuckerman	600	2300 "	11	" Cash R. T.	253	2300 –
				"	" Sundry Act	257	100 –
3 mo	To B. C. Bank	299	1000 "		" Davis Chase	258	1000 ..
5 mo	" Do	313	427 "		" Sh Brighton	261	427 –
9 mo	To B C Bank	251	297 22		" G. C. Bunting	241	297 22
"	" Do	251	461 21		" Do Do	"	461 21
12	" Do	262	2222 97		" Do	242	2222 97
"	" Do	262	1952 85		" Do	"	1952 85
8 mo	" Do	335	250 ..		" Davis Chase	263	250 –
5 mo	" B. C. Bank	314	100 "	11 mo	" I Brighton	264	100 –
4 mo	" B. C. Bank	310	1947 55	12	" I Do	266	1947 55
12 "	To Stephen Taber	266	2000 –	11	" B. C. Bank	257	2000 –
11 mo	" Bill Payable	356	500 "	12	" S. Taber	266	500 –
5 mo	" B. C. Bank	314	385 50	"	" Timoleon	267	385 50
12	To Sundries	274	100 –	"	" Do	"	100 –
"	" Do	"	100 ..	"	" Do	"	100 –
7 mo	" B. C. Bank	325	645 91	"	" Wm Coffin	268	645 91
5 mo	" B. C. Bank	311	2300 "	"	" Davis Chase	"	2300 –
0 mo	" B. C. Bank	320	106 ..	"	" Timo	"	106
"	" Do	"	100 ..	"	" Do	"	100
"	" Do	"	94 95	"	" Do	"	94 95
"	" Do	"	100 ..	"	" Do	"	100
"	" Do	"	100 ..	"	" Do	"	100
"	" Do	"	100 ..	"	" Do	"	100
5 mo	" B. C. Bank	314	100 ..	"	" I Brighton	"	100
"	" Do	"	100 ..	"	" Do	"	100
"	" Do	"	110 76	"	" Do	"	110 76
"	" Do	"	98 75	"	" Do	"	98 75
"	" Do	"	100	"	" Do	"	100
"	" Do	"	100	"	" Do	"	100
"	" Do	"	104 50	"	" Do	"	104 50
"	" Do	"	108 50	"	" Do	270	108 50
"	" Do	"	91 57	"	" Do	271	91 57
6 mo	" Do	316	100 ..	"	" Do		100 –
"	" Do	"	100 ..	"	" "		100
"	" Do	"	100 ..	"	" "		100
"	" Do	"	100 ..	"	"		100

Dr. Expense Account. Cr.

Date	Particulars	Folio	Amount
1831 March	To Sundries 2 E.	223	35 41.
"	To Sundries 2 E.	226	109 92
"	To Sundries 3 "	227	66 86
"	To Edward Stetson.	229	5 55
"	To Sol Eady	226	3 00
April	To Dittle & Lyze	230	47 63
"	To Taylor & Gifford	231.	49 58
"	To B C Bank	232	38 04
May	To S. C. Bunting Sabi 2.	235	13 50
"	To Sundries 2 E.	237	65 62
"	To Cash	238	6 05
June	To B C Bank	240	32 62
"	To Sundries 2 E	242	71 34
July	To S Stock	243	8 70
"	To Do.	244	5 55.
"	To B C Bank	245	21 81
Aug.	To Sperm Stock . .	246	7 50
9 Mo.	" B. C. Bank	249	24 ..
"	" Do.	251	142 42
"	" Sundry Acs. 2 E	252	38 70
11.	" B. C. Bank	258	18 46
"	" Do.	262	174 28
"	" Cash	263.	4 43
12	" B. C. Bank	269.	94 85.
"	" Cash	270	1 67
"	" Timolion Dr. voy 2E	271	9 57
"	" Sundries 2 E	273	35 73
"	" E Dunbar & Co	273	4 15
"	" A Barker & Co	275.	5 75
1832 1 Mo.	" Timolion	276	4 ...
"	" James Durfee	277.	8 64
"	" B C B	280	397 91
"	" C Grinnell	282	49 30
2 Mo.	Sper Stock	285	3 "
"	Jno Wardel	286.	14 30
"	Sundry Acs 2 E	287	31 24
"	Cash	288	1 45
"	B C Bank	289	26 "
"	E Thornton & Son	290	39 97
3 Mo.	Cash . . .	291	1 65
"	W. R. Rotch & Co	294	36 89
"	Fish Grinnell & Co.	295	613 73
"	Sundries. 2 E.	297	51 .
			2442 77

Date	Particulars	Folio	Amount
1831 March	By Cash	226	14 92
"	" Billings & Co.	229	6 50
12.	" L. Russell	270	8 19
1832 2 Mo.	Jno Wardell	286	22 "
			51 61

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Dr. Joseph R. Anthony Cr.

1831 May	To G. R's Estate	234	307 50	1831 May	By G. R's Estate	235	261 95
1832"	To do	236	66 66	"	" do	236	74 07
3 mo	" S. Mails	300	30.15		" Elephant Oil a/c	293	~~617 20~~
	To G. Russell's Estate	322 √	336 02	1832	" G. Russell's Estate	323 √	1986 50
	To Elepht Oil . . .	323 √	617 20	7 mo	" Cash . . .	330 √	30 15
7 mo	" W. R. Rotch & Co.	330 √	995 14				
			2352.67				2352.67
9 mo	To Sales E. Oil . .	339 √	15.30	1833	Elephant Oil a/c	293	617.20
12 mo	" ditto . . .	362	3 .	2 mo	By Cash	384	4 ..
1833 2 mo	" Sales of M. Wine	384	4 ..				
	" do Elephant Oil	448	16 80				
1834 11 mo.	" " do.	538	2 50				
1836 1 mo.	" E Oil Acts in Sundry	668	39 16				
" 2 mo.	" Sundry Acts . .	674	8 57				
" "	" Wm R Rotch & Co.	675	531 87				
			621 20				621 20

Dr. Bed. Com. Bank Stock Cr.

1831 May	To B.C. Bank	239	700 ..	1831 11 mo	By B C Bank	255	36 ..

Dr. Bed. Com. Bank Stock. Cr.

1831 May	To G Russells Estate	234	307 50	1832. 4 mo	By B. C. Bank	303	54 ..
	Cash		1800 "	7 ..	" L. Russell	332	1050 ..
				9 mo	" B. C. Bank	344	54 ..
				1833.	" ditto	401	54 ..
					" ditto	426	54 ..
	Transfd. to New Ledger page	28	2107 50		Transfd. to New Ledger page	28	1266 ..

Dr. Bed. Com. Insurance Stock Cr.

1831 May	To G Russells Estate	236	66 67	1831 11 mo	By B C Bank	259	12 ..
1833	" B. C. Bank	238	33 34	1832 10 mo	" Cash	348	6 ..
5 mo	" Sundry acct.	408	1476 ..	1833	" B. C. Bank	401	9 ..
					" Cash acct.	427	52 ..
				1834 7 mo.	" Com. Ins. Co.	514	78 "
				"	" Cash	550	130 "
				1835 4 mo	" B Com. Bank	602	39 "
				10 mo	" do.	646	260 "
	Transfd. to New Ledger page	28	1576 01		" Transfd. to New Ledger	28	586 "

Dr Proportion of G. Russells Estate Cr.

To G. Russells Estate	234	307 50	1831 May	By G Russells Estate	235	261 94
" Ditto	236	66 67	"	By do	236	74 07
" Ditto	322	336 01		" Elephant Oil a/c	293	617 20
" Eleph. Oil S. T. Coffe	323	617 20		" G. Russells Estate	323	1986 50
" E Oil Achin Co. Acc.	668	39 16				
Transfd. to New Ledger page	29	1366 54		Transfd. to New Ledger page	29	2939 71

Dr. Merch.ts Bank Stock

May 1832		To B.C. Bank	239	1000	1832 4 mo		By B.C. Bank	309	50 .
10 mo		" Interest acc.t	349	69 25	7 "		" L. Russell	332	1050 .
"	"	" Profit & Loss	350	30 75					
				1100 .					1100 .

Dr. Com.l Insurance Stock Cr.

May	To B. C. Bank	238	33 34	By page 124 .		33 34

Dr. Gideon Barstow & Son. Cr.

June	To Saml C Bunting	240	240 "	1821 10mo	By B C Bank	254	240 —

Dr. Saml C Bunting Sales No. 5 Cr.

Aug 183 2mo	To Sundries	247	52 71	July	By G Barstow & Son	240	240 "
	" L C B	284	1209 79	"	" Sundries	244	362 50
				Aug	By Do	247	660 —
			1262 50		1262 50 / 52 71 / 1209 79	bal of Sales Ano 10mo 2, 1831	1262 50

Dr Humphrey Anthony 2nd Cr.

1821 June	To Sales of Flour #5	240	39 "	1821 8mo	By Sales No. 4	247	26 70
1832 1mo	" Cash	271	3 45	"	" Do No. 6	"	15 75
			42 45				42 45
1832 4mo	To Bills Payable	308	431 25	1832 9mo	By B C Bank	340	431 25
1835-3mo	" Sch. Wm Brown ny 1/8	584	132 67	1834 4mo	By Sundry Accounts	493	78 17
				1835-3mo	" Sch. Wm Brown	584	10 06
				" "	" Bills Receivable	"	44 44
			132 67				132 67

Dr. Ship Braganza Cr.

1831 July 11	To B H Briggs	242	3 46	1832 5 mo	By B. C. Bank	310	57 67
	" W R H & Co	21.4	25 ..	1833 2 mo	" Eyre & Richmond	385	9 40
1832 2 mo	Cash	288	1 35		" Cargo of Ship Braganza	442	321 49
6 mo	" D. Wood	321	57 67		" Sundry acct.	445	2229 85
1833	" B. C. Bank	411	76 83		" Davis Chase	446	5 ..
11 mo	" ditto	436	43 10		" Sundry acct.	447	59 59
	" Daniel Wood	440	1270 10		" Davis Chase	449	1 50
	" Bills Payable	441	644 41		" C. M. McFarlin	452	100 ..
	" Expense acct.	442	2 33		" Cash Acct.	460	30 75
	" Cash Acct.	443	359 07		" Wm Williams	470	177 80
	" Sundry Acct. 2 E.	446	92 45				
	" C. W. Morgan	447	61 05				
	" B. C. Bank	452	157 12				
	" Cargo Ship Braganza	452	108 80				
	" Cash Acct.	460	5 42				
	" M. K. Harlow	470	50 ..				
	" Sundry acct.	472	34 89				
			2993 05				2993 05

Dr. E. Sawin Cr.

July	To Sales of 243 26	244	547 50	1831 July	By Sundries	245	495 ..
				"	" Cash	249	52 50
			547 50				547 50

Dr. Robert Tuckerman Cr.

1835 4 mo	To Old Acct.	599	180 75	1835 4 mo	By B. Com. Bank	600	180 75

Dr. Bedford Commercial Bank. Cr.

June	To Sundry Acc 2d	240	716	13	June	By Bal. from Old a/c	240	1150	11
"	To Do	242	2200	34	"	" Sundries	242	1457	28
					"	" Bal. to n/a	~	309	08.
			2916	47				2916	47
July	To Bal. of a/c	128.	309	08	July	By S. Stock	243	391	31.
"	To Sundries 2d	244	879	61	"	" Do	"	4387	56.
"	To Do. 3.	245	6070	87	"	" Do	244	26	54
					"	" McPaum	245	..	..
					"	" B & Briggs	242	15	58.
					"	" Sundries	245	439	72
					"	" Bal. to n/a	—	1998	85.
			7259	56				7259	56
Aug	To Bal. of a/c	—	1998	85	Aug	By Sundries.	249	3306	30
"	" S Stock.	245	79	80.	"	" Bal. to n/a	~	135	94
"	" Do	246.	944	69.					
"	" G Russell Estate	248	114	40					
"	" Bills Receivable		304	50					
			3.442	24				3.442	24
9 Mo.	To Bal. of a/c	128	135	94	9 Mo	By Sundries	251	3447	69.
"	" St. Timbleon	248	750	..	"	" Do	252	3021	35
"	" Sundries 2d.	250	4141	59	"	" Do 2d	252	163	48
"	" W R R & Co.	249.	500	—	"				
"	" Sperm Stock	252	690	24					
"	" New a/c	"	140	..					
"	" Bal. to New a/c	—	274	75					
			6632	52				6632	52
10	To Ship Brighton	252	51	95	10 Mo.	By Bal. of a/c	128	274	75
"	" Sundries	252	1407	97	"	" Check not presented	—	140	..
"	" Do 2d	255	1400	--	"	" Sundry acct	258	3158	83
"	" Do "	257	1100	..	"	" Bal. to n/a	128	802	21
"	" Do —	250	415	87					
			4.375	79				4.375	79
11 Mo	To Bal. of a/c.	128	802	21	11 Mo	By Sundry acct	262	7787	39
"	" Cash	259	285	..					
"	To Sundries 2d. Bal	257	597 25 / 2852	43					
"	" Do —	263	3350	50					
			77.87	39				77.87	39
12 Mo	To Sundries 2d	263	872	90	12 Mo	By Bal. of old a/c		597	25.
"	" W R Rotch & Co	265	2450	..	"	" S. C. Bunting	267	116	30.
"	" Cash	266	271	—	"	" Sundries	269	1191	75.
"	" Benj. Cummings	269	900	—	"	" Do	270	1849	62
			1380	77	"	" Cash	271	50	—
					"	" S. W. H. prov & Bal. 1969.75	272	2069	75
			5874	67				5.874	67

Dr. Thomas Riddell Cr.

July 8mo	To Sales No 2.	244	66	1832 1mo	By Sundries	278	521 60
"	" Do " 4.	247	16 50				
"	" Do " 5.	"	310 ..				
1832 1mo	" Sundries	278	129 10				
			521 60				521 60
12 mo	To B. C. Bank	365	24 91	12 mo	By Sperm Stock	359	24 91

Dr. Owners of Barque Favorite Fthaven Cr.

1831 July 8mo	To Sales of 5.	244	75 ..	11mo	By B C Bank	259	285 —
	" Do " 6.	247	210 —				
			285				285 —

Dr. John Coggeshall Jr. Cr.

1831 8mo	To Sales of 4	247	35 ..	1831 8mo	By Mts Receivable	248	300 —
"	" Do " 6	"	265 ..				
			300				300

Dr. S. C. Bunting Sales No. 6. Cr.

Augt.	To Sundries	246	20 74	1831 July	By. W White & Co.	244	66 52
4	" H Anthony 2ndo 8	284	41 52	Augt.	" Sundries	247	486 54
		"	15 75				
1832 2nd Mo	" S. C. Bunting	284	475 05				
			553 06				553 06

571 54
36 49
Correct 475 05
by acct of Sal
2nd 1 Mo 16. 1832

Dr. Saml. C. Bunting's Sales No. 7.

Aug	To Sundry Acts.	247	18 34	Aug	By E Horton & Co	247	288 75
"	" Do	"	2 40				20 74
1832 2nd Mo	To Saml. C. Bunting	284	268 01		Bill of Sales		268 01
			288 75				288 75

Dr. Schr. Jane. Cr.

1831 12th Mo	To B C Bank	267	66 30	1831 Augt.	By Sales No. 7.	246	7 50
				"	" Do " 3.	247	58 80
			66 30				66 30

Dr. Interest Cr.

Date	Account	Folio	Amount
	To Am.t from pa	81	2085.45
8 mo.	To G. Stock	246	13.90
9 "	" B. C. Bank	249	277.20
"	" James Durfee Jr.	249	1.17
"	" Bills Receivable	250	38.48
"	" Sundry Ac.t	252	210.97
10 "	" Cash	253	97.50
11	" B. C. Bank	258	321.48
"	" S. Stock my/14	263	30.15
" 1832	" B. Receivable	263	2.10
1 mo	" S. Stock	275	11.53
2 "	" Notes Payable	281	5.55
"	" Sundries 2E	281	39.64
2 mo	Spr. Stock	285	40.93
"	Bills Receiv	288	5.50
"	B C Bank	289	102 "
3 mo	ditto	292	10.50
"	W. R. Rotch & Co	294	210 –
"	Bills Receivable	296	7.67
"	Joseph Rotch	297	19.31
"	B. Cummings	298	26.50
"	Ship Timoleon	300	76.18
..	W. R. Rotch & Co	301	[illegible]
4 mo	Bills Receivable	302	12.04
	Davis Chase	304	30.30
..	C. Grinnell	305	34.46
"	Sundry Acc.t 3E	"	24.94
"	S. Grinnell	306	86.83
"	H. Payson & Co	307	30.56
..	Bills Receivable	"	9.02
"	B. C. Bank	308	300 .
5 mo	Bills Receivable	311	1.30
"	Sundry Ac.t 2E	312	8.48
	Bills Receivable	315	12.75
6 mo	Sundry Ac.t 2E	316	94.06
"	D.o 2E	317	65.40
..	T. Whitridge	318	8 ..
..	Sundry Ac.t 2E	319	122.95
7 mo	H. Payson & Co	321	8 ..
"	Bills Payable	322	20.50
	T. Whitridge	324	8 ..
..	W. W. Swain	327	14.59
	G. Russell's Estate	323	618.75
	Page 169		5144.64

Date	Account	Folio	Amount
	Am.t from pa	81	299.12
1832 1 mo	By Notes Payable	274	8
"	" Th.s Riddell	278	10.36
2 "	" B. C. Bank	281	1.24
"	" Bills Receivable	282	8.18
"	E. Hathaway & Co	287	38.20
"	Bills Receiv	"	20 "
"	d.o	290	20 "
	Sundry Acc.t 2E	292	9.15
	Fish Grinnell & Co	295	122.14
4 mo	W. R. Rotch & Co	301	97.30
"	Davis Chase	304	33.85
	Stephen Taber	305	8.75
	M. Kempton	306	14.19
	Gideon Howland	307	8.77
	S. Ricketson	312	17.22
5 mo	S. C. Bunting	315	78.20
6 mo	D. Wood	319	52.55
7 ..	Little & Gillings	329	9.21
			856.43

Dr. ~~Cash~~ Cash Cr.

Date	Account	Folio	$	cts
	To Amt from page	106	1546	13
July	To B C Bank	245	35	..
Aug 7	To Gales Ac 3	246	2	75
8 mo	" Do " 5	247	11	54
"	" S. Stock	248	19	72
"	" C Horton	248	13	..
9 mo	" Ship Timoleon	248	100	..
"	" B C Bank	249	170	..
"	" C Jairn & Co	"	52	50
"	" S. Russells Estate	250	20	..
"	" Sundry Acs 2E	251	653	22
"	" Sundry Acs "	252	177	21
"	" Do 2E	253	2394	52
"	" Sundries "	255	14	57
10	" Note Payable	257	970	..
11	" Sundries 4E	259	432	19
"	" 1 B C 1 Bank	262	340	–
"	" Do	258	445	..
12	" Sundries 2E	266	328	73
"	" S. Russells Estate	267	12	..
"	" B. C 1 Bank	269	75	..
"	" Do	271	72	60
"	" Sundries	274	9	–
"	" Do	275	14	51
"	" Do 2E	278	39	45
"	" B.C. 1 Bank	279	280	..
"	" Do	280	247	09
"	" S. Stock my 1/4	"	1	[illegible]
"	" Do	257	28	..
"	C Grinnell	282	6	30
2 mo	Sper. Stock	284	174	43
"	Do	285	11	"
"	Sundry Acs 3E	286	71	42
"	Sper. Stock	287	84	34
"	Sundry Acs 3E	289	1425	"
"	Do 2E	290	205	27
3 mo	Sper Stock 1/4	291	12	08
"	Ship Timoleon	297	2	..
"	Sundry Acs	299	24	50
			10,520	07

Date	Account	Folio	$	cts
	By Amt from page	106	1194	93
Aug 7	" Sundries 4E	246	40	65
8 mo	" Do Do	247	41	09
9	" Sperm Stock	248	2	36
"	" Sundry Acs	251	286	71
"	" W. R's Estate	252	11	43
"	" 1 B C 1 Bank 2E	"	2297	50
"	" Sundry A/cs	255	178	–
10	" Do	257	1159	39
11	" Do 2E	258	8	–
"	" Do Do	259	335	–
"	" Do 3E	260	69	–
"	" Do Do	261	402	88
"	" Do 2E	262	116	58
"	" Do 5E	263	68	34
"	" Do 3 "	264	25	15
12	" B. C 1 Bank	267	271	..
"	" Sundries 2E	"	13	87
"	" 1 Brighton	269	6	..
"	" Sundries 2E	270	27	38
"	" Do	271	10	81
"	" Do	272	19	10
"	" 1 Brighton	"	4	38
"	" Sundries 2E	273	8	76
"	" Do 5 "	274	16	75
"	" 1 Brighton	273	10	25
1832 1 mo	" Sundries 2E	276	8	21
"	" 1 Brighton	"		75
"	" Do	277		25
"	" Sundries	277	3	75
"	" Sundries 3E	278	17	39
2 mo	" B. C 1 Bank	281	247	09
"	" ~~Cash~~ Tim.	281	2	25
"	" Sundries 2E	281	12	34
"	Sper. Stock	284	48	83
"	Sh Brighton	285	4	"
"	Sundry Acs 3E	286	129	28
"	D Chase	287	200	"
"	Sundry Acs 2E	288	15	77
"	B C Bank 2E	290	1300	"
3 mo	Sundry Acs	291	4	58
"	S. Howland	297	7	77
"	Sundry accs 3E	298	9	74
			8,636	31

Dr. Spermaceti Stock my 1/4 Cr.

Date	Dr.	Fol.	Amount	Date	Cr.	Fol.	Amount
1831 8 mo.	To Amt from pa	114	7.237 88	1831 8 mo.	By Amt from pa	114	3157 64
9 mo.	" Cash	248	2 36	"	" Cash	248	19 72
"	" B. C. Bank	249	17 08	"	" F. G. & Co.	"	215 22
"	" Do.	251	242 67	"	" H. Payson & Co.	"	267 60
10	" Time Cargo	255	4382 25	9 mo.	" Bills Receivable	249	309 72
11	" Cash	257	[illegible]	"	" Sundry	250	3152 04
"	" B. C. Bank	258	266 67	"	" Do.	"	667 49
"	" Do.	262	33 50	"	" Saml C. Bunting	251	101 58
"	" Cash	263	41 14	"	" Sundry a/c	252	697 21
"	" Iron Hoops &c	260	82	"	" B. C. Bank	253	707 97
12	" B. C. Bank	269	125 19	"	" Sundry Acts 2E	253	1075 61
"	" E. Dunbar & Co.	272	29 51	10	" Cash	255	1 57
"	" Sundries 3E	274	40 08	11	" Sundries 2E	257	1816 68
"	" Hoop &c	260	107 —	"	" Do. 3E	262	3280 65
1832 1 mo.	" James Durfee	277	13 74	"	" F. G. & Co.	262	404 22
"	" Do.	278	14 73	12	" Sundries	264	2172 41
"	" B. C. B.	279	365 49	"	" Robinson Wardell & Co.	266	1373 78
"	" Do.	280	27 86	"	" B. C. Bank	272	880 77
"	" B. Rodman	281	878 63	"	" N. Leonard	275	21 35
2	" Charles Grinnell	282	32 93	1832 1 mo.	" Sundries 2E	275	1458 58
"	" Robert J. Clapp	282	197 47	"	" Real Estate	276	350 62
"	" Cash	284	48 53	"	" Thos. Riddell	278	118 74
"	" Sundries 2E	"	540 50	2 mo.	" Cash	257	28 —
			10307 16	"	" Chas. Grinnell	282	32 —
				"	" B. C. Bank	283	914
				"	" Sundry accts	284	1530 78
				"	" E. Hathy & Co.	"	837 65
				"	" B. C. Bank		220 40
				"	" Int. &c	285	40 93
			25054 67				25054 67
1832 2 mo.	To E. Hathy & Co.	286	71 77	1832 2 mo.	By Old act		10307 16
"	Sundry Acs	288	11000 90	"	Sundry Acs	285	14 "
				"	Cash	286	12 72
				"	Sundry Acs	287	738 79
			11072 67				11072 67
1832 3 mo.	To Wm White & Co.	290	177 50	1832 2 mo.	By Old act	288	2443 23
"	" Cash	291	2 93	"	C. Thornton &c	290	22 19
"	" A. Timoleon my 1/8	293	777 —	3 mo.	Cash	291	12 08
"	" Sundries 2E	297	43.68	"	E. Hathaway & Co.	297	547.56
"	" Joseph Rotch	"	34.16	"	" Sundry accs	299	1288.62
"	" Sundry accs	298	28.78	"	" T. Whitridge	301	545.25
"	" do 2E	299	487 56	"	" Sundries 2E	298	309 47
"	" do 2E	301	105.56				
			1657.17				5168 04

Dr. James Durfee Jr. Cr.

Date	Dr.	Folio	Amount	Date	Cr.	Folio	Amount
1831 11 mo	To B. C. Bank	258	227 38	1831 9 mo 10	By Bal. of old a/c p.a	21	227 38
1832 1 mo	" Sundries	278	24 12	1831 1 mo	" Brighton	274	585 67
"	" B. C. Bank	279	28 47	"	" Sundries	277	989 91
4 mo	" B. C. Bank	309	400 "	"	" O. Stock	278	14 78
"	" Expense acct	"	8 64	1832 4 mo	Fish Grinnell & Co	303	253 20
7 mo	Bills Payable	324	800 "	8	Interest acct	334	15 67
8	Interest Acct	334	15 67				
"	New account	335	597 95				
			1859 18				1859 18

1841 430 1411

Date	Dr.	Folio	Amount	Date	Cr.	Folio	Amount
9 mo	To B. C. Bank	341	400 "	8 mo	By Old account	335	597 95
10 mo	Ditto	353	197 95	9 mo	Ship Orozimbo	342	1905 64
11 mo	Bills Payable	354	600 "				
"	S. C. Bunting's	356	4 "				
1833 1 mo	B. C. Bank	375	300				
			1501 95		page 185.		2503 59

Dr. Saml. C. Bunting Cr.

Date	Dr.	Folio	Amount	Date	Cr.	Folio	Amount
11 mo	To Bal. of old a/c p.a	58	1436 93	1832 2 mo	By Sundries	284	4934 25
"	Sperm Stock my 1/4	251	101 58	"	E Thurston Spm	290	30 75
6 mo	Notes payable	241	758 43	5	Sundry Act	312	1000 .
"	Do	242	4175 82	5	Expense Act	314	37 95
12	B. C. Bank	267	50 "		New Account	315	1410 64
1832 2 mo	Bills payable	283	— —				
3 mo	D. Chase	301	3 26				
5 mo	Sperm Stock my 1/4	312	809 37				
"	Interest account	315	78 20				
			7413 59				7413 59
5 mo	To Old Account		1410 64	6 mo	By Sundry Acts	317	800 .
6	Sales E. Oil	319	. . . .	8	ditto	334	385 01
10 mo	Ditto	346	. . . .	11 mo	ditto	355	. . .
	Interest account	482	26 71		Sales of M Wine	482	43
					New account	483	209 34
1834			1437 35				1437 35
3 mo	To Old account	483	209 34	1834 4 mo	By Sundry Acct	495	1300 "
	Sales of Elephant oil	492	1112 "		ditto	500	500 "
12 mo	Sperm Stock my 1/2	557	616 72	12 mo	Expense Act	557	15 "
"	Int. Act	558	7 42	"	New Act	558	130 48
			58				1945 48
12 mo	To Old Act	558	130 48	1836 4 mo	By Amt to Debit in N Ledger page 35		130 48

Dr. Cargo of Ship Timoleon 1831 Cr.

Date	Account	Fol.	Amount	Date	Account	Fol.	Amount
1831 10mo.	To Sundry Acct.	256	14298 92	9Mo	By Bills Receivable	250	588 53
	Do.	293	28987 91	10 "	" Sundry Acct	254	38252 05
				" "	" Do.	255	4446 25
			43286 83	"			43286 83

Dr. Ship Timoleon 2nd Voyage Cr.

Date	Account	Fol.	Amount	Date	Account	Fol.	Amount
1831 "	Bal. from Ka	2	5¼ " 3¼	1831 12Mo	By Sundries	271	27 81
	" B C Bank void	258	— —	1832 1Mo.	" Do.	276	27 ..
11	" Do.	262	20 —	"	" Bal. from Ka.	2	992 56
"	" Do.	262	18 53	9Mo	" B C Bank	251	65 87
"	" Wm R R & Co.	264	2624 89	11Mo	" Cash 1224	278	15 ..
"	" Cash . . .	264	10 —		" Sundry Acc. .4	296	2131 14
"	" Eber Clark	265	26 34		" Ditto 2 E. . .	300	845 93
"	" Davis Chase	278	105 78		Interest Acc.	"	76 18
fm	" Sundry Acc.	300	1375 95				
			4181 49				4181 49

2805,54
1128,24
1677,30

Dr. S Mails Cr.

Date	Account	Fol.	Amount	Date	Account	Fol.	Amount
1832. 3mo.	To Sundry acct	300	296.73	1832. 3mo.	By Sundries	300	296.73

Dr. Ship Brighton first voyage Whaling Cr.

Date	Dr.	Fol.	Amount	Date	Cr.	Fol.	Amount
1831 10 Mo 3	To B. C. Bank	252	80 90 (void)	1831 10 Mo 20	By J Richmond	255	1004 22
"	" Merchandise	"	2414 96	"	By Sundries 2E	259	92 02
"	" Cash	257	152 75	11	By Wm & Eliza	261	25 75
11	" Sundries 3E	258	144 85	"	" Timoleon	258	183 75
"	" Ship Timol[eon]	259	148 32	"	" Dyre & Richmond	264	49 98
"	" Cash	262	3	12	" Cash	274	4 50
"	" Timoleon	262	117 " "	10. 3	" B C Bank	252	51 95
"	" Sundry 3E	261	733 10	1832 1 Mo	" James Durfee	278	
"	" Spunyarn &c	"	69 48	2 Mo	Merchse	283	98 83
12 Mo	" Sundry Act. 3E	262	653 95	"	Ship Oneida	286	6 "
"	" Cash	263	1 50				
"	" Sundries 2E	264	105 15				
"	" Wm R Rotch & Co	265	936 70				
"	" Cordage &c ..	266	629 28				
"	" Bills Payable	"	1947 55				
"	" Sundries 3E	267	400 72				
"	" Do 2	268	2679 02				
"	" Do 3	269	440 76				
"	" Cash	270	1 12				
"	" Sundries 3E	271	600 07				
"	" C R & Yoser	272	4 17				
"	" Cash	272	4 38				
"	" Sundries 2E	273	159 72				
"	" C Dunbar & Co	273	489 16				
"	" Sundries	274	6794 26				
"	" Do 2E	275	628 67				
1832 1 Mo	" Joseph Grinnell	"	464 56				
"	" Cash	276	1 50				
"	" Sundries 2E	276	1010 40				
"	" Timoleon . . .	277	13 99				
"	" Cash	"	25				
"	" Sundries	277	59 35				
"	" Cash	"	50				
"	" J H Bartlett	278	500				
"	" B. C. Bank	279	73 80				
"	" Sundries 2E	281	311 25				
"	" Cash	"	10				
"	" C Grinnell	282	10				
"	" Mdze	282	314 11				
"	" Do	283	1658 81				
2 Mo	Do	"	20 "				
"	Cash	285	4 "				
			24147 16				1517

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Dr. Merchandise Cr.

Date		Fo.	$	cts.	Date		Fo.	$	cts.
1831 9 Mo. 10	To Fish Grinnell & Co	249	9.577	08	1831 10 Mo.	By Brighton	253	2414	96
" "	To Bills Payable	250	31	..	10 "	" Wm & Eliza	257	113	48
11	" Cash	257	8	64	11	" E Dunbar & Co	273	31	62
" 1832	" Sundry Accts	274	2	44	11	" Sundries	262	14	..
1 Mo	" Ship Brighton	283	98	83	"	" B. C. Bank	263	575	..
"	" Bal. to new ac.	137	11	13	1832 1 Mo	" Sundries	277	2351	02
					"	" Notes Receivable	282	389	—
					"	" Brighton	282	314	11
					"	" Sundries	283	3486	93
					"	" Do	"	40	..
			9.729	12				9.729	12
1 Mo.	To Old ac	283	63	..	1 Mo	By Old ac.	137	11	13
1833	" Profit & Loss	399	20	13	7 "	" Orozimbo	331	42	..
					10 mo	" Sundry Acct	347	30	..
			83	13				83	13

Dr. Robert Tuckerman & W. W. Hawes Cr.

Date		Fo.	$	cts.	Date		Fo.	$	cts.
1835 4 mo	To Thos Hittman	595	81	42	1835 3 mo	By Sundry Acts	588	1240	90
" "	" Sundry Acts	598	1601	68	" "	" Ship Brighton	595	442	20
			1683	10				1683	10

Dr. E. L. Goddard Cr.

Date		Fo.	$	cts.	Date		Fo.	$	cts.
1836 3 mo	To Sundry Acts	683	220	66	1836 3 mo	By Sundry Acts	683	220	66

Dr. Ship Orozimbo Cr.

Date	Dr.	Folio	Amount
1831 9mo 22	To Notes Payable	250	27 25
"	" Cash	251	1 50
"	" B C Bank 3E.	258	60 --
12	" Cash	262	93 02
"	" Priviledge in Ct Wharf 2E	274	10 53
1832 1mo	" Timoleon	277	259 90
2 "	" Notes Payable	281	370 38
"	" Cash	286	1 55
3	" Cash	298	1 75
4mo	" Butler & Allen	302	22 91
"	" B. C. Bank	306	62 40
	" Cash	308	5 25
5mo	" Sundry Acct 2E	313	456 18
6 mo	" Ship Timoleon	316	167 21
"	" B. C. Bank	317	147 80
"	" Sundry Acct 2E	318	234 72
"	" ditto 2E	319	80 46
7mo	" ditto	324	448 02
"	" B. C. Bank	325	99 ..
"	" Sundry Acct	328	15.874.25
"	" ditto	329	1.286.90
"	" ditto 2E.	330	196.08
"	" ditto	326	2.944 45
"	" ditto	331	6.388.09
"	" ditto 3E	332	149 02
8mo	" Cash	333	57.75
"	" B. C. Bank	335	110.07
"	" Sundry Acct	336	3500 83
"	" Cash	338	75
9	" I. H. Bartlett	339	2.40
"	" I & T. Allen	340	20.70
"	" Sundry Acct	342	4074 ..
10mo	" Ditto 2.E	349	30 43
"	" Cash	350	2 06
"	" B. C. Bank	353	31 50
11 mo	" Sundry acct	358	6846 25
"	" commission acct	"	918 16
			44983.52
12 mo	To B. C. Bank	365	34 24
1833 mo	" Ichabod Clapp	368	3 50
"	" Sundry accs 5E	369	357 68
"	" Cash a/c	373	141 38
"	" ditto	378	27 71
	page 184		564 51

Date	Cr.	Folio	Amount
1831 12mo	By Timoleon	265	3 ..
1832 4mo	" Dyre & Richmond	304	210 05
"	" Cash	"	12 ..
5 "	" D°	314	121 18
"	" Ship Cambria	315	5 15
6 mo	" Cash	316	2 ..
"	" James Moores	319	4 ..
8 ..	" ditto	334	11.54
"	" B. C. Bank	338	154 35
9 mo	" Dyre & Richmond 2E	339	1140.72
"	" Ditto	344	11.13
12 mo	" Sundry acct	362	43308.40
			44983.52
1833 1 mo	By Caleb Kempton	369	3 ..
"	" Orozimbo's cargo	370	29 25
"	" Sundry acct	372	202 ..
"	" ditto 2E	374	44 81
			279 06

1675.12
43 308 40

Dr. Ship Timoleon Third Voyage Cr.

					1831			
11mo	To F G & Co	257	304	27	12mo	By Ship Brighton	259	48 32
"	" Daniel Howland & Co	258	70	85	10	" Do Do	260	117 –
"	" Ship Brighton	"	183	75	12	" Cash	266	300 –
"	" B C Bank	"	70	29	"	" D & Richmond	267	25 66
"	" Sundries 2 a/c	259	92	02	"	" E Dunbar & Co –	273	21 12
"	" Cash 2 a/c	260	11	50	"	" Cash	274	4 50
"	" Iron Hoop &c	"	135	77	1832 1mo	" Sundries	277	273 89
"	" Sundries 3 a/c	261	96	78	"	" Dyer & Richmond	277	733 14
"	" Skunyarn &c	"	90	72	"	" Lamos & Dumfer	278	
"	" Iron hoop &c	"	294	25	3mo	Sundry A/cs	291	23932 89
"	" Sundries 4 a/c	262	601	07				
12mo	" Cash	263	4	50				
"	" Wm Hathy	265	32	27				
"	" Russia Cordage &c	266	788	–				
"	" Sundries 3 a/c	267	391	50				
"	" Do 2 "	268	922	47				
"	" C R & Yo Do	269	61	62				
"	" Sundries 2 a/c	270	400	88				
"	" Do 2 a/c	271	294	56				
"	" Cash "	272	15	10				
"	" Orozimbo	265	3	" "				
"	" Bills Payable &c	272	388	74				
"	" Sundries 3 "	273	5174	02				
"	" Do 2	274	38	86				
"	" Iron Hoop &c	260	454	75				
"	" Sundries 2 a/c	275	491	10				
1832 1mo	" Do	"	130	28				
"	" Do 2 a/c	276	4304	10				
"	" Do 3 "	277	3902	91				
"	" Cash	"	3	25				
"	" Sundries 3 a/c	278	519	77				
"	" B C B 2 a/c	279	226	19				
"	" Sundries	280	2283	40				
"	" B. Rodman	281	30	..				
"	" Brighton	282	11	90				
2mo	Mdze	283	1755	12				
"	do	"	20	"				
"	Sundry A/cs 2 a/c	286	5	55				
"	Spec. Stock	287	20	50				
"	Cash	288	4	16				
	B C Bank	289	31	"				
3mo	Com. A/c	290	611	35				
			25456	52				25456 52

Dr. Bedford Comm. Bank Cr.

Date	Dr.	Folio	Amount	Date	Cr.	Folio	Amount
1832				1831			
1 mo	To Bal. Folio 2a	128	1969 75	1 mo	By S W Hawes	272	100 ..
"	" Contl. Grinnell	270	1000 —	"	" N. Payable	274	192 ..
"	" S W Hawes	272	100 —	"	" Sundries	279	2593 76
1832 "	" Sperm Stock	275	1345 19	"	" Do	280	3482 55
"	" A Barker & Co	"	420 91	"	" Bal. forward	—	467 54
"	" Joseph Rotch	276	2000 ..				
			6835 85				6835 85
2 m	To Bal. old a/c	—	467 54	2	By Sundries 2E	281	941 98
"	To Cash	281	248 33	"	" Rotch's Wharf	282	76 16
"	" C Tallman	282	750 ..	"	" C. Grinnell	282	72 60
"	L Cross	283	300 "	"	Sper. Stock	284	100 "
"	Sper. Stock	"	914 "	"	Bills Receiv.	287	980 "
"	do	285	220 40	"	Sundry Acs	289	3161 67
"	L Russell	"	150 "	"	do	290	735 40
"	Cash	286	125 "				
"	do	287	209 "				
"	Bills Receiv.	288	994 54				
"	Sundry Acs	290	1698 "				
			6067 81				6067 81
1832 3 mo 1	To Old acct	290	485 36	1832 2 mo	By E Thornton for	290	77 37
"	Sundry acct.	291	1381 37	3 m	Sundry acct	292	1257 82
"	Bills Receivable	296	992 33	"	Bills Receivable	"	291 —
"	Cash	299	1264 12	"	O. Crocker	297	53.50
"	Bills Payable	302	1005 81	"	Sundry acc. 2E	299	1989.26
					ditto	302	1424 25
					Bal. to new a/c		35 79
			5128 99				5128 99
1832 4 mo 1	To New Act	..	35 79	4 mo	By Sundry acc.	303	1290.43
"	Sundries	303	3065 60	"	ditto	304	1749 45
"	do	"	241.38	"	ditto	306	1017 23
"	Cash	304	54 ..	"	ditto	308	671 45
"	Latham Cross	307	600 ..	"	ditto	309	651 62
"	Sundry Acs 2E	"	1161 28	"	Do	310	2017 78
"	ditto	308	400		Bal. to new a/c		383 36
"	M. Bank Stock	309	50 .				
"	Sundry Acs	310	2173 27				
			7781 32				7781 32
5 mo	To New account		383 36	5 mo	By check not presented		173 27
"	William Howe	310	52 75	"	Sundry Acs	311	3268 89
"	Ship Braganza	"	57 67	"	ditto 2E	313	3598 57
"	Sundry Acs 2E	311	2700 ..	"	Do	314	3178 99
"	Do 4E	312	2862 95				
"	Do 2E	313	2283 80				
			8340 53				10219 72

Dr. Bills Payable Cr.

1832				1821			
6 mo	To B. C. Bank	320	100 ..	12 Mo	By Timoleon	271	100
"	D°	.	100 ..	"	" D°	"	100
7 mo	" D°	325	94 56	"	" D°	"	94 56
12 Mo	To B. Com. Bank	270	1200 ..	"	" Real Estate	272	1200 ..
1832 2 Mo	" ditto	316	107 44	"	" Timoleon	"	107 44
6 "	ditto	320	100 ..	"	" D°	"	100 ..
7 mo	ditto	325	81 30	"	" D°	"	81 30
"	ditto	325	100 ..	"	" D°	"	100
2 mo	B C Bank	289	248 82	"	" B. Mumford	273	248 82
4 mo	ditto	304	1203 .	1832 1 Mo	" Wm P Grinnell	276	1203 ..
4 mo	B. C. Bank	302	1414.25	"	" D°	"	1414 25
5 mo	ditto	313	805 ..	"	" Geo Nelson	277	805 ..
"	ditto	"	256 38	"	" A & B Gibbs	"	256 38
4 mo	B. C. N Bank	306	918 30	"	" D°	"	918 20
5 "	ditto	313	375 93	2 "	" Sundry Acc	281	375 93
6 ..	ditto	320	2000 ..	"	" Wm P Grinnell	282	2000 —
" "	ditto	..	600 .	"	D Chase	286	600 "
" "	ditto	..	366 34	"	E Horton	288	366 34
6 mo	B. C. Bank	320	1200 ..	3 ..	D. Chase	297	1200 ..
7 mo	ditto	325	1000 ..	4 mo	ditto	302	1000 .
8 "	ditto	335	722.35	"	ditto	302	722.35
9 mo	Ditto	341	442 03	"	I. G. Macomber	"	442 03
"	Ditto	..	431.25	"	Humphrey Anthony	308	431 25
6 mo	B. C. Bank	316	175 24	.	Wm Coffin	309	175 24
5 mo	B. C. Bank	314	897 43	5 mo	Iron Hoop Act	310	897 43
"	ditto	411	525 "	"	Davis Chase	312	525 "
	ditto	..	291 94	6 mo	Stephen Taber	316	291 94
8 mo	B. C. Bank	338	214.47	"	Orozimbo	318	214 47
9 mo	Ditto	344	3000 ..	"	Sundry Act	319	3000 ..
11 mo	ditto	357	1,000 ..	7 mo	ditto	322	1000 .
" "	ditto	.	600 ..	..	Davis Chase	324	600 .
" "	ditto	.	550 .	..	ditto	"	550 .
10 mo	B. C. Bank	353	800 ..	..	I. Durfee Jun	..	800 ..
11 mo	ditto	357	330 61		Orozimbo	..	330 61
1833 1 mo	H & E. Gifford	369	100 ..	..	ditto	326	100 .
..	B. C. Bank	375	129 24	..	ditto	.	129 24
8 mo	Sundry Accs	333	100 .	.	ditto	..	100 .
1833 1 mo	B. C. Bank	375	77 77	..	ditto	.	77 77
7 mo	Sundry Accs	330	86 69	..	ditto	..	86 69
7 mo	Little & Sullings	329	56 86	.	ditto	..	56 86
"	ditto	..	71.70	..	ditto	-	71 70
"	ditto	"	87.18	..	ditto	-	87 18
"	ditto	"	96.50	..	ditto	-	96 50
	ditto	"	118 66		ditto		118 66

Dr. Coggeshall Richmond & Yose Cr.

1832. 1 mo.	To B. C. Bank	279	131 95	1831 12 mo	By Timoleon	269	61 02
				"	" C. Russell	270	33 53
				"	" Sundries	272	37 40
			131 95				131 95
1833	To B. C. Bank	393	148 32	1832 7 mo	By Ship Orozimbo	331	7 28
				1833 1 mo	" Expense A/c	374	141 04
			148 32				148 32

Dr. J. Richmond & Co. Cr.

1835-6 mo.	To Bedford Com. Bank	615	74 29		By Ship India	555	74 29
1836-2 mo.	" Bills Payable	676	181 28	1835-9 mo.	" Ship Brighton	639	14 75
				1836-2 mo.	" " Timoleon	676	166 53
			181 28				181 28

Dr. Tobey & Ricketson Cr.

1832 10 mo	To Sperm Stock	346	170.21	1831 12 mo	By Brighton	269	7 13
				1832 7 mo	" Orozimbo	328	70.40
				12 mo	" Sundry acct.	359	92 68
			170 21				170 21
1833 5 mo	To B. C. Bank	411	208 53	1833 1 mo	By Ship Orozimbo	380	208 53
1834 1 mo	To Sperm Stock	463	59 64	1834 5 mo.	By Patrick Hynes	498	16 28
1835-1 mo.	do.	564	69 75		" Ship Braganza	531	14 88
" "	" Sundry Acct.	575	18 30		" " India	555	42 51
					" Expense Acct.	575	74 02
			147 69				147 69
1836-1 mo.	To Sperm Stock My 1/2	664	114 24	1835-8 mo.	By Ship Brighton	639	35 38
				1836-2 mo.	" " Timoleon	674	29 69
	Transfd. to New Ledger page	16	114 24		Transfd. to New Ledger page	16	55 07

Dr. John A. Chapman Cr.

1832 6 mo	To B. C. Bank	317	√100 ..	1821 12 mo	1 By 1 Brighton	268	247 50
8 ..	.. ditto . . .	335	√100 ..	"	" Timoleon	273	221 54
9 mo	.. Ditto . . .	341	100 ..	1832 10 mo	.. Sperm Stock .	345	11 62
10 mo	.. Ditto . . .	347	100 ..				
" "	. Ditto . . .	353	80 66				
			480 66				480 66

Dr. William C. Taber. Cr.

1832 1 mo	To 1 B C 1 Bank	280	24 48	1831 12 mo	1 By 1 Brighton	268	23 95
				1832 1 mo.	" Timoleon	277	53
			24 48				24 48
1833 1 mo	To. B. C. Bank.	375	27 37	1832. 7 mo	By Ship Orozimbo.	329 √	19 41
				1833 1 mo	.. Sundry acct.	368	7 96
			27 37				27 37
1835 1 mo	To B Com. Bank	568	70 30	1834 12 mo.	By Ships India . .	556	28 25
				"	" " Braganza	561	24 38
				"	" Expense Acct. . .	"	17 67
			70 30				70 30
1836 1 mo.	To B Com. Bank . .	671	19 19	1835 8 mo.	By Ship Brighton .	636	7 79
				" 12 mo.	" Sundry Acs. .	664	11 40
			19 19				19 19

Dr. Hathaway & Kollock Cr.

1832 2 mo	To Merchse	283	10 ..	1832 12 mo	By R & Gunnell	362	10 ..

Dr. George S. Nelson Cr

1832 1mo	To Notes Payable	277	805 ..	1831 12mo	By Brighton	268	805 ..

Dr. William C. Taber Cr.

1836 4mo	To Amt to Cr. in New Ledger page 19		28 75	1836 2mo	By Ship Timoleon	073	28 75

Dr. A & N. B. Gibbs Cr.

1832 1mo	To Bills Payable	277	1174 68	1831 12mo	By Brighton	268	256 38
				1832 1mo	" Timoleon	273	918 30
			1174 68				1174 68
1832 9 mo	To Bills payable	340	778 80	7mo	By Ship Orozimbo	328	778 80
1833	To Bill Payable	387	405 24	1833 1 mo	By Ship Orozimbo	380	405 24

Dr. Priviledge in Central Wharf Cr.

1833 3 mo	To new account	398	197 97	1831	By am.t from page	55	122 88
				1832 1 mo	By Sundries	274	25 06
				"	" Cash	275	13 31
				7 mo	" Ship Orozimbo	331	8 59
				1833 1 mo	" Central Wharf	368	4 63
				" "	" W. R. Rotch & Co.	378	21 "
				" "	" Ship Orozimbo	380	2 50
			197 97				197 97
				3 mo	By Olde account	398	197 97
				12 "	" Cargo Ship Braganza	442	31 20
					" Ship Braganza	446	1 76
					" Cargo Ship India	457	5 61
					" Ship India	474	45
					" Wm R Rotch & Co.	484	7 18
					Transferred to page	266	244 17

Dr. Cordage Account Cr.

1832 1 mo	To Cash	278	9 90	1832			
	" Sloop Traveller	280	27 50	4 mo	By E. Hathaway & Co.	307	698 64
1833 1 mo	" E. Hathaway & Co.	376	698 64	1833 1 mo	" Russia Cordage	378	37 40
			736 04				736 04

Dr. Seth Tallman Cr.

1832 1 mo	To B.C. Bank	280	15 00

Dr. Mechanics Bank Stock Cr.

Date		Fol.	Amount	Date		Fol.	Amount
1832. 1 Mo.	To B. C. Bank	279	500 " "	1832 8 mo	By Bills Receivable	337	1064 09
3 Mo	" Ditto	292	500 "				
10 Mo.	" Interest acct.	349	64 09				
			1064 09				1064.09

Dr. Mechanics Insurance Stock Cr.

Date		Fol.	Amount	Date		Fol.	Amount
1832. 1 Mo	To B. C. Bank	279	500 " "	1836. 4	By Amt. to Debit New Ledger	29	1000 "
3 Mo	" Ditto	292	500 "				
	Transf. to New Ledger page	29	1000 "				1000 "

Dr. William Russell Jun.r & Son. Cr.

Date		Fol.	Amount	Date		Fol.	Amount
1833. 5 mo.	To Interest acct.	407	2 51	1833	By Ship Oronimbo	377	251 07
	" B. C. Bank	411	248 56				
			251 07				251 07

Dr. Charles Grinnell Cr.

Date	Dr.	Folio	Amount	Date	Cr.	Folio	Amount
1832 2mo 9	To 1 Sundries	282	104 60	1832 2mo	1 By Sundries	282	104 60
8 mo	To B. C. Bank	338	85 ..	7 mo	By Ship Orozimbo	328	840 ..
12 mo	" Bill Payable	359	856 80	8 ..	" Timoleon	337	85 ..
				12 mo	" Interest account	359	16 80
			941 80				941 80
12 mo	To Sperm Stock	363	8 55	1833 1 mo	By Sundry acc^ts	381	8 55
1833 1 mo	To Bills Payable	381	692 50	1 mo	By Ship Orozimbo	380	692 50
1834. 1 mo	To Sperm Stock	463	7 60		By Sperm Stock my ½	489	79 92
	" Sundry Accounts	489	72 32				
			79 92				79 92
1834-10 mo.	Bills Payable	538	4330 41	1836 6 mo.	By Ship Braganza	506	2535 "
					" Sundry Acc^s	538	1795 41
			4330 41				4330 41
1835 1 mo.	To Sperm Stock my ½	564	10 40	1835 4 mo.	By Sundry Ac^s	593	69 70
4 mo.	" B Com. Bank	597	59 30				
			69 70				69 70

Dr. William Howe Cr.

Date	Dr.	Folio	Amount	Date	Cr.	Folio	Amount
1832 2 mo	To L. Russell	285	135 85	1832 5 mo	By Sundry Acs	310	148 35
4 mo	" L. Russell	309	12 50				
			148 35				148 35
1833.	To Lydia Russell	399	140 85	1833	By Sundry acc^s	400	140 85
1835.	To Lydia Russell	577	280 "	1835	By Sundry Acs	577	198 81
1836-2 mo.	" do.	676	140 "	1836-2 mo.	" do.	675	285 48
	Transf. to New Ledger page	19	420 "		Transf. to New Ledger page	19	484 29

Dr. Isaac Negus Cr.

Date	Dr.	Folio	Amount
1833 1 mo	To Cash a/c	373	10 ..

Dr Elisha Hathaway Ho. of Boston Cr

Date	Dr	Fol.	Amount	Date	Cr	Fol.	Amount
1832 2mo	To Amt from pa 16		900 98	1832 2mo	By Amt from pa 16		3940 52
"	Int. a/c	287	38 20	"	Sper. Stock	286	71 77
"	New Act	"	3073 11				
			4012 29				4012 29
1832 2mo	To Sper. Stock	284	637 65	1832 2mo	By Old a/c	287	3073 11
"	do	287	547 98	1833 1 mo	" Sundry accd	376	1128 67
3mo	do	297	547.56				
4mo	" Russia Cordage	307	698 64				
7mo	" Sperm Stock	330	467.94				
	" Sales E. Oil	252	204 49				
1833 1 mo	" New account	376	1097 52				
			4201 78				4201.78
1834 8mo	To Sperm Stock My 1/2	520	1002 73	1833 1 mo	By Old account	376	1.097 52
" "	" ditto	521	650 56	1835 1mo	" Sundry Acts	569	575 16
	" Outstanding Debts	570	19 39				
			1672 68				1672 68
1835 1mo	To Old Act	569	328 69	1835 8mo	By Sundry Acts	615	330 "
	" Sundry Acts	675	2,001 51	" 11mo	" do	652	2000 "
				1836 3mo	" Expense Act	675	20
			2,330 20				2,330 20
1836 4mo	To Amt to Cr. in New Ledger page	21	1,958 78	1836 3mo	By Old Act	675	1,958 78

Dr. Rufus Shaw Cr

Date	Dr	Fol.	Amount	Date	Cr	Fol.	Amount
1833 8mo	To Cash account	420	15 "	1834 1 mo	By Lydia Russell	457	114 "
	" N B O Bank	465	99 "				
			114 "				114 "
1834 3mo	To Cash acct	480	25 "	1835 8mo	By Lydia Russell	630	242 40
11mo	" B Com. Bank	564	30 "	"			
1835 8mo	" Cash Act	630	2 "				
" "	" B Com. Bank	634	185 40				
			242 40				242 40

Dr Bills Receivable Cr

Date	Account	Fo.	Amount	Date	Fo.	Account	Fo.	Amount
1832 2 mo	To Sper. Stock	284	381 37	1832 3 Mo	291	By B. C. Bank	291	381 37
"	Sundry Acs	287	1000 "			" Sundry Accᵒ	296	1000 –
"	W R Rotch & C	288	1000 "	2 mo		By Sundry Acs	288	1000 "
"	B C Bank {480. / Interest acc – 20	289 / 290 }	500 "	4 mo		. B. C. Bank	302	500 .
3 mº	J. F. Haskell	292	300 "	5 "		. Sundry Acs	311	300 .
"	S. Mails	300	150 "					
"	Elephant Oil	301	166 46	7 mo		. B. C. Bank	324	166 46
"	do	"	166 46	10 mo		. Ditto	346	166 46
4 mo	Dyre & Richmond	304	820 30	4 mo		. Sundry Ac	307	820 30
"	Elephant Oil	308	175 30	7 "		. B. C. Bank	330	175 30
"	ditto	"	175 31	10 "		. Ditto	352	175 31
"	Sperm Stock	309	1964 90	5 mo		. B. C. Bank	313	1964 90
	ditto	"	932 50	"		. Sundry Acs	315	932 50
"	ditto	"	281 68	5 mo		. B. C. Bank	313	281 68
5 mo	ditto	315	498 87	"		. Sundry Acs	315	498 87
"	ditto	"	296 62	"		. Sundry Acs	315	296 62
"	Elephant Oil	"	178 64	10 mo		. B. C. Bank	346	178 64
7 mo	L. Grinnell	327	843 54	8 mo		. Sundry Accs	334	843 54
8 "	Real Estate	334	2648 80					
"	M. B. Stock	337	1064 09	10 mo		. Sundry Accs	348	1.064 09
9 "	W. Hathaway	340	1508 61	9 mo		. Sundry accs	343	1508 61
" "	Sperm Stock	342	493 95	" "		ditto	"	493 95
" "	Ditto	"	887 90	10 mo		ditto	345	887 90
" "	Ditto	"	1925 75	9 mo		. Sundry accs	344	1.925 75
10 mo	J. H. Bartlett	345	278 84	12 mo		. B. C. Bank	358	278 84
11 mo	Joseph Rotch	355	2.000 "	11 mo		. Sundry accs	355	2.000 .
12 mo	M & Thompson	358	136 40	1833		. B. C. Bank	392	136 40
" "	Joseph Rotch	364	1.221 04	12 mo		. Sundry accs	364	1.221 04
" "	ditto	"	1.221 05	" "		ditto	366	1.221 05
"	ditto	"	1.221 05	"		ditto	"	1.221 05
1833 1 mo	W. R. Rodman	370	1.285 52	1833 1 mo		ditto	374	1.285 52
" "	J. A. Parker & Son	"	679 89	" "		ditto	376	679 89
	Real Estate	398	949 20			. Bills Receivable	432	949 20
	Sperm Stock	404	812 10			. Sundry accs	404	812 10
	C. Tallman	406	615 "			ditto	407	615 .
	ditto	"	615 "			ditto	415	615 .
	Gillings & Parkhurst	409	191 85			. Sundry accs	410	191 85
	W. R. Rotch & Co	413	1.250 "			ditto	415	1.250 .
	Joseph Rotch	414	1.035 71			ditto	"	1.035 71
	Sperm Stock	416	121 48			ditto	416	121 48
	By S Plate my ½	420	612 "			ditto	422	612 .
	Willcox & Richmond	"	1.032 80			. Sundry accs	421	1.032 80
	Real Estate	422	461 96			" Cash $100 " / " do. 361.96	570 / 664	461 96
	ditto	"	488 12			" Maxfield & Tripp NL 135		488 12

Dr. Silas S. Kempton Cr.

1832 2 mo	To Clet Oil	285	52	"	1832 8 mo	By Sundry acct.	337	122 49
8 "	" Sperm Stock.	337	70	49				
			122	49				122 49

Dr. James Dyre Cr.

1834 11 mo.	To Sundry acct.	540	112 03	1834 11 mo.	By Ship India.	540	112 03

Dr. Ship Oneida Cr.

1832 2 mo	To Ship Brighton	386	6 "	1832 9 mo	To Bedfd C. Bank	342	6 .

Dr. Benjamin Lindsey Cr.

1832 4 mo	To Sperm Stock	306	20 91	1832 4 mo	By Sundry acct	306	20 91

Dr Davis Chase Cr

Date	Dr	Fo.	Amount	Date	Cr	Fo.	Amount
1832 2mo	To Amt from pa 48		5188.67	1832 2mo	By Amt from pa 48		8742.91
"	Bills Payable	286	600 "	3mo	Sundry accts	301	211.96
3mo	do do	297	1200 .				
"	M. Kempton	298	210 .				
4mo	Bills Payable	302	1722 35				
"	Interest account	304	33 85				
			8954 87				8954 87
4mo	To B. C. Bank	304	150 "	4mo	By Interest acct	304	30.30
5 "	Bills Payable	312	525 "	"	B. C. Bank	308	150 .
7mo	ditto	324	1150 .	7 .	Ship Orozimbo	331	5648.54
8 "	Sperm Stock	333	18 37	10mo	Interest acct	350	1.82
9 "	Bills Payable	339	2500 "				
10mo	Expense a/c	349	130 "				
" "	New account	350	1357 29				
			5830 66				5830 66
10mo	To Bills payable	351	1373 57	10mo	By Old account		1357 29
				" "	Interest acct	350	16 28
			1373 57				1373 57
11mo	To S. C. Bunting	355	4 .	1833 1mo	By Sundry accts	367	212 84
1833	Bills Payable	395	1051 43	" "	Ship Orozimbo	380	840 08
					Interest acct	395	2 51
			1055 43				1055 43
5mo	To B. C. Bank	411	31 76	12mo	By Ship Braganza	446	63 70
	Ship Braganza	446	5 "		Sundry Accts	454	9 36
	ditto	449	1 50		Ship India	474	52 53
	B. C. Bank	479	1088 25	1834 5mo	Ship Wiscasset	499	17 85
	Ship Wiscasset	505	75 30	6mo	Creditors of D. Chase	504	20 "
	Bills Payable	505	89 57	8mo	Ship Braganza	518	5066 31
	ditto	512	3266 93	10 "	Sundry Accts	529	184 29
	Campbell & Hawes	520	516 30	"	Creditors of D. Chase	549	515 37
	Bills Payable	524	126 79	11mo	Ship India	"	3372 71
	V & D Chase	533	77 86				
	Bills Payable	534	500 "				
	B. Com. Bank	536	140 "				
	Bills Payable	541	600 "				
	do.	545	400 "				
	do.	"	600 "				
	do.	549	400 "				
	Sperm Stock May 1/2	550	16 88				
	Sundry Accts	553	1365 98				
			9302 12				9302 12

Dr Ship Brighton ~~voyage~~ Cr

1832 2 mo	To Amt from pa 136		24147 16	1832 2 mo	To Amt from pa 136		1517 "
"	Sper. Stock	287	56 21	3 mo	Sundry Acs	291	23337 08
"	B C Bank	289	49 "				
3 mo	Com. Act	291	601 71				
			24854 08				24854 08
1832				1832			
3 mo	To O. Crocker	297	75	3 mo	By F. Grinnell &c.	395	1 73
"	" cash	298	2 11	6 mo	" Jacob Parker	316	6 27
4 mo	" cash	303	10 18	9 "	" A. P. Willis	340	49 93
5 "	" B. C. Bank	313	100 "		" New account	384	306 33
6 mo	" ditto	316	107 07				
"	" Samuel Leonard	318	44 88				
7	" I. C. Haskell	332	8 49				
8 mo	" Cash	335	1 20				
"	" S. S. Kempton	337	39 "				
9	" J & T. Allen	340	60				
1833 1 mo	" Russia Cordage	378	39 33				
2 mo	" Interest A/c	384	10 65				
			364 26				364 26
2 mo	To Old account	384	306 33		By Samuel Parker	278	2 04
	" Fish Grinnell &c.	389	25 37		" Ship Timoleon	587	30 "
	" B. C. Bank	429	30 "		" Cargo of Ship B	590	198 50
	" Patrick Hynes	457	240 "		" Sundry Acs	593	265 93
	" B. C. Bank	464	30 "		" do.	594	3088 37
	" Cash Account	512	5 "		" B Com. Bank	598	105 "
	" B Com. Bank	543	15 "		" Sundry Acs	610	468 65
	" Sundry Acs. 2 E	585	36 69				
	" B Com. Bank	586	30 "				
	" R Tuckerman	588	79 37				
	" Cash	590	5 "				
	" Ship India	592	12 "				
	" Sundry Acs	"	107 59				
	" do 2 E	595	592 20				
	" Premium Notes	599	2354 "				
	" Cash	602	47 53				
	" do.	604	10 "				
	" Resolved Chase	605	137 33				
	" Cash	607	8 38				
	" B Com. Bank	609	16 "				
	" Interest Act.	610	70 68				
			4158 47				4158 47

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Dr. Henry Grinnell Cr.

Date	Dr.	Folio	$	cts	Date	Cr.	Folio	$	cts
1832 3 mo	To Ship Brighton	291	2917	14	1832 4 mo	By Fish Grinnell & Co.	309	2917	14
1834 12 mo.	" Premium notes	550	51	"	1835 4 mo.	" Cargo Ship Brighton	591	5.582	31
"	" Ship India	562	1.806	59	1836 2 mo.	" Grinnell Minturn & Co	676	1.806	59
1835 4 mo.	" Cargo Ship Brighton	592	5.518	97	" "	" Sundry Accts.	"	2.897	01
" 5 mo.	" Ship Brighton	610	58	58					
" 9 mo	" do.	639	2.850	77					
			10.285	91				10.285	91
1836 2 mo.	To Old Accts	676	51	—	1836 4 mo.	By Amts to Debits in New Ledger page	9	51	—

Dr. Stock in Steam Boat Boston Cr.

Date	Dr.	Folio	$	cts	Date	Cr.	Folio	$	cts
1832 3 mo 2	To F. Grinnell & Co.	295	500	—	1832 12 mo	By Sundry acct's E	359	103	"
					1833	" Expense a/c	399	35	"
						" Cash Acct.	422	75	"
						" B. C. Bank	457	65	"
						" Cash Account	498	30	"
						" do.	513	45	"
						" do.	525	50	"
						" Cash	541	75	"
						" do.	570	25	"
						" do.	593	133	33
						" do.	599	25	"
						" do.	629	60	"
						" do.	638	60	"
						" do.	653	50	"
	Transfd. to New Ledger page 30		500	—		Transfd. to New Ledger	30	831	33

Dr Cornelius Grinnell Cr

1832				1832			
3 mo	To Amt from pa 46		34.32	3 mo	By Amt from pa 46		2000.
"	Ship Brighton	291	2917 13	4 mo	Sundry acct	305	941 73
4 mo	Sperm Stock	302	24.74	"	Interest acct	"	34 46
			2976 19				2976.19
12 mo	To Sundry acct 2	360	29 92	12 mo	By Cash acct	361	29.92
1835 3 mo	To Cargo Ship Brighton	592	5.514 36	1835 3 mo	By Cargo Ship Brighton	591	5.582 31
" 5 mo	" Ship Brighton	610	58 58	" 10 mo	" B Com. Bank	646	2,000 "
" 9 mo	" do	639	2850 77	" "	" Interest Acct	"	5 63
				" 11 mo	" B Com. Bank	654	835 77
			8,423 71				8,423 71

Dr Charles F Willcox Cr

1832				1832			
4 mo	To Elephant Oil	302	20.48	12 mo	By Wilcox & Richmond	362	153 02
"	" do "	303	18.85				
"	" Do "	309	17 55				
7 "	" ditto "	317	16 50				
10 mo	Sperm Stock	346	79 64				
			153.02				153 02

Dr. Sales of Elephant Oil in Co. with W. R. R. & Co. Cr.

Date		Folio	Amount
1832 6 mo	To Cash	318	2 50
11 mo	" Bills Payable	354	111 "
" "	" Wilcox & Gould	355	35 24
" "	" Cash acct.	356	13 13
12 mo	" Schr. W. Browne	361	20 61
1833 1 mo	" David Chase	367	81 58
" "	" Central Wharf	368	16 29
" "	" Cash a/c	373	94
" "	" B. C. Bank	379	15 51
	" R. Weeden & Co.	387	725 13
	" B. C. Bank	452	11 "
	" David Chase	454	1 .
	" Robinson & Co.	477	32 72
	" Sperm Stock my 4	478	754 13
	" New Account	.	6417 53
			8.237 81
1834 3 m.	To J. H. Field & Co.	481	5 42
	" B Com. Bank	487	34 33
	" Cash	490	. 90
	" J H Field & Co.	508	19 87
	Transferred to page 247		60 52

Date		Folio	Amount
1832 2 mo	By Sundry acc.	285	69 55
	" (Do. . 2E.	292	30 59
3 mo	" Bills Receivable	301	332 92
4 mo	" C. F. Wilcox	302	20.48
"	" do	303	18.85
"	" Cash	304	54 "
"	" Bills Receivable	308	350 61
"	" C. F. Wilcox	309	17 55
5 mo	" Robinson Weeden & Co.	311	1884 95
"	" Ship Cambria	313	49 "
"	" Robinson Weeden & Co.	314	1.021 29
"	" Bills Receivable	315	178 64
6	" S. C. Bunting	319	
7 mo	" Sundry Acct.	327	470 64
8 mo	" Cash	334	18 85
	" E. Hathaway & Co.	252	204.49
9 mo	" J. R. Anthony	339	15 30
" "	" M & Thompson	344	33 -
10 mo	" S. C. Bunting	346	
" "	" R. Weeden & Co.	349	816 31
" "	" Sundry acct.	351	224 13
" "	" R. Weeden & Co.	352	345 18
11 mo	" J. H. Field	354	
12 mo	" Sundry acct.	358	149 60
" "	" J. R. Anthony	362	3 "
1833	" Fish Grinnell & Co.	390	483 13
	" Sundry acct. 2E.	424	87 50
	" ditto	426	247 50
	" Austin Cross	428	
	" M & Thompson	433	148 25
	" S. R. Anthony	448	16 80
	" Williard Sears	470	27 50
	" Robinson & Co.	477	618 11
	" Interest Acct.	478	300 09
			8.237 81
1834 1 m.	By Old acct.	"	6.417 53
	" S. C. Bunting	319	. . . . .
	" ditto	346	. . . . .
	" J. H. Field & Co.	354	2.359 32
	" Austin Cross	428	450 25
	" S C Bunting	492	1,112 "
	" B Com. Bank	507	379 90
	" J H Field & Co.	508	1280 31
	Amt. transferred to page	247	11008 81

Dr. Capt. Eber Clark Cr.

1832 10mo	To Cargo Timoleon	254	2236	—	1832 3mo	By Eleph't Oil a/c	293	2236	—
	" Robert Clark ..	294	35	25		" Cargo Timoleon .	256	2603	54
	" Bedford Com. Bk	258	157	70		" Ditto . . .	"	27	71
12 mo	" Sperm Stock . .	363	29	07		" Sundry Acc'ts	294	157	70
	" C.W. Acct in Co. &c. .	668	141	87		" S. Mails	300	208	80
	" Wm R Rotch & Co. . .	675	3089	71		" Interest Acct .	674	205	85
			5689	60				5689	60

Dr Philip Cannon Cr.

1832 4mo	To B.C. Bank . .	308	50	..	1832 8mo	By Ship Orozimbo .	336	445	29
5 ..	" D°	314	50	..					
6 ..	" D°	320	75	..					
8 ..	" D°	338	100	..					
10 mo	" Ditto . . .	353	170	29					
			445	29				445	29
1834 4 mo.	To B. Com. Bank	495	25	"	1834 6mo.	By Ship Braganza	506	242	35
7mo.	" ditto	511	30	"					
"	" do.	514	63	25					
9mo.	" do.	524	50	"					
10mo.	" do.	536	30	"					
12 mo	" do.	552	44	10					
			242	35				242	35
	To B Com. Bank	573	50	—	12mo.	By Ship India	558	273	59
	" do.	602	100	—					
	" do.	615	65	—					
	" do.	619	58	59					
			273	59				273	59

Dr. Ship Timoleon's 3 Voyage Cr.

Date	Dr.	Fo.	Amount	Date	Cr.	Fo.	Amount
1832 3 Mo	To Fish Grinnell & Co	295	14 50	1832 3 mo	By Cash	297	2 ..
" "	" A. Barker & Co	298	134 75	6 mo	" Ship Orozimbo	316	167 21
" "	" D. Jenks	"	2 34	9 "	" I & T. Allen	340	3 69
" "	" D. Chase	301	175 47		" James Durfee	278	22 08
" "	" Dyer & Richmond	303	25 66	1833	" Iron Hoops a/c	397	294 25
4 "	" Cash	308	1 16		" New account	"	224 30
6 mo	" Samuel Leonard	318	58 48				
"	" B. C. Bank	320	99 87				
7 "	" I. C. Haskell	332	8 49				
8 mo	" W. R. Rotch & Co.	333	20 65				
"	" C. Grinnell	337	85 ..				
9 "	" I & T. Allen	340	1 56				
10 mo	" I. Parker	350	11 86				
12 mo	" Kollock & Grinnell	364	5 09				
1833 1 mo	" Russia Cordage	378	48 ..				
"	" Interest A/c	397	20 65				
			713 53				713 53
3 mo	To Old a/c	397	224 30	1835 7 mo	By Joshua Bunker	621	25 60
	" W. Russell Inr Estate	403	2 49	" "	" Cargo Ship Timoleon	622	342 75
	" Cash acct.	412	20 "	" "	" Samuel Timoleon	629	76 83
	" B. C. Bank	435	5 75	" "	" Sundry Acts	630	2627 53
	" Ship Brighton	587	30 "				
1835 7 mo	" Cash	618	3 57				
" "	" B. Com. Bank	619	30 "				1495
" "	" do.	"	" "				635
" "	" Sundry Acts 2 E	620	206 "				2360
" "	" Cash	621	2 "				
" "	" B. Com. Bank	627	100 "				
" "	" Cash Acts	628	13 "				
" "	" Sundry Acts	629	79 38				
" 8 mo.	" do.	633	2356 22				
			3072 71				3072 71
1835 8 mo.	To Ship Braganza	633	4 80	1835 10 mo.	By Fred. S. Allen	644	671 28
" "	" Cash Acts	631	1 "	" 11 mo.	" Cash Acts	650	7 84
" "	" do.	636	3 50				
" 9 mo.	" Ship Brighton	638	1 80				
" "	" Cash Acts	642	8 52				
" "	" A. Baker	"	453 76				
" 10 mo.	" B. Com. Bank	649	12 60				
" 11 mo.	" Sundry Acts 2 E	"	28 35				
" "	" do. 3 E	650	222 95				
" "	" Bills Payable 2 E	"	4700 15				
" "	" Sundry Acts 2 E	652	277 81				
	" Amt transferred to page	283	5715 24		Amt transferred to page	283	679 12

Dr Cash Account Cr

1832 3 mo	To Amt from pa 132	.	10520	07	1832 3 mo	By Amt from pa 132	.	8636	31
"	S. Mails	300	94	..	"	Sundry accts 2E	299	96	30
4 mo	Elephant Oil	304	54	..	"	Sperm Stock	301	73	50
3 mo	Sundry acc 2E	299	100	00	4 mo	Ship Brighton	303	10	18
4 mo	B. C. Bank	304	30	..	"	B. C. Bank	304	54	..
"	Ship Orozimbo	"	12	..	"	ditto	"	30	..
"	C. Grinnell	305	6	77	"	Sundries 2E	306	50	35
"	Sundries 2E	306	15	83	"	ditto 2E	308	6	41
"	B. C. Bank	309	78	35	"	B. C. Bank	310	2000	.
"	Do	310	50	.	5 mo	Do	311	200	.
5 mo	Sundry Acct 3E	311	1271	50	"	Sundries 2E	315	410	55
"	B. C. Bank	312	1000	.	6 mo	B. C. Bank	316	900	.
"	Sundry Acct 3E	314	957	18	"	Jacob Parker	,	11	06
"	Expense &c	191	186	38	"	Sundries 3E	318	632	03
"	B. C. Bank	315	30	..	"	ditto 3E	319	92	14
6 mo	Ship Orozimbo	316	2	..	"	ditto 2E	321	524	62
"	B. C. Bank	317	60	.	7 mo	ditto 2E	324	198	41
"	Sperm Stock	318	24	50	"	Sperm Stock	325	113	32
"	B. C. Bank	320	1130	.	"	Sundry Acct	328	15	..
"	Sundry Accts	321	52	58	"	Ship Orozimbo	329	319	61
7 mo	Sperm Stock	324	38	20	"	Sperm Stock	330	6	15
"	B. C. Bank	325	731		"	Ship Orozimbo	331	69	46
"	Sperm Stock	"	35	07	"	B. C. Bank	332	50	..
"	Sundry Acct 2E	330	330	15	8 mo	Sundries 2E	333	62	75
8 mo	ditto 2E	333	36	75	"	Ship Brighton	335	1	20
"	ditto 2E	334	40	38	"	do Orozimbo	336	73	20
"	ditto 2E	335	212	65	"	B. C. Bank	337	80	..
"	S. S. Kempton	337	83	49	"	Sundries 2E	338	135	75
"	B. C. Bank	338	50	..	9 mo	Ditto 2E	340	507	50
9 mo	Sundries 2E	341	86	32	"	Sperm Stock	341	21	..
"	Sperm Stock	342	3	.	7 mo	Ship Orozimbo	326	214	51
"	B. C. Bank	344	530	.	9 mo	Ditto	342	2	.
10 mo	Lydia Russell	345	30	..	..	Sperm Stock	343	5	38
"	B. C. Bank	347	80	.	10 mo	Ditto	346	93	20
"	Sundry Acct	348	60	..	"	B. C. Bank	348	60	.
"	Sperm Stock	349	101	60	"	Sundry Acct 3E	349	117	39
"	Sales of E. Oil	351	3	60	"	Ship Orozimbo	350	2	06
"	B. C. Bank	353	323	64	"	Expense acct	352	2	65
"	Sperm Stock	352	50	40	11 mo	ditto	355	12	..
11 mo	Wilcox & Gould	355	399	52	"	Sundries 2E	356	452	91
"	B. C. Bank	357	235	.	12 mo	B. C. Bank	359	125	.
12 mo	Sales of E. Oil	358	6						
"	Tobey & Ricketson	359	7	91					
			19149	84				16439	90

Dr Expense Account Cr

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
1832 3 mo	To Amt from pa 122		2442 77	1832 3 mo	By Amt from pa 122		51.61
"	" S. Mails	300	22.58	4 "	" J. Durfee Jun	309	8 64
"	" D. Chase	301	1.17	10 mo	" David Chase	349	130 "
4 mo	" Sundries 3E.	302	123 "	12 mo	" C. H. Warren	366	21 "
"	" B. C. Bank	304	18 75	1833	" Profit & Loss	398	7.031 75
"	" Sundries 2E	306	19 14				
"	" H. Payson & Co	307	11 75				
"	" B. C. Bank	308	33 53				
5 mo	" Sundries 2E	310	99 35				
"	" B. C. Bank	313	83 43				
"	" S. C. Bunting	314	37 95				
"	" B. C. Bank	315	14 78				
6 mo	ditto	317	25 "				
"	Cash	319	6 "				
"	B. C. Bank	320	123 90				
"	Cash	321	10 87				
7 mo	B. C. Bank	325	47 "				
"	Cash	328	10 "				
8 "	B. C. Bank	335	69 82				
"	" E. Dunbar & Co	336	88				
"	" Ship India my 1/8	337	15.72				
9 "	" S. A. Bartlett	339	55. "				
" "	" B. C. Bank	341	5 "				
" "	" Ditto	344	191 33				
10 mo	" Ditto	347	86 83				
" "	" Marine Bank	349	46 "				
" "	" W. R. Rotch & Co	350	25 "				
" "	" B. C. Bank	353	88 09				
" "	" Cash acct	352	2 65				
11 mo	" ditto	355	12 "				
" "	" ditto	356	39 78				
" "	" B. C. Bank	357	53 34				
12 mo	" Sundry accts 2E.	359	92 25				
"	" Cash Acct	360	2709 94				
" "	" Sundry accts 2E	"	29 93				
" "	" Cash Acct	361	3 90				
" "	" E. Dunbar & Co	363	18 08				
" "	" Kollock & Grinnell	364	63 74				
" "	" B. C. Bank	365	233 53				
" "	" Sundry accts 3E.	366	269 22				
			7243 00				7243 00

Dr. William R. Rotch & Co. Cr.

Date	Debtor	Folio	Amount	Date	Creditor	Folio	Amount
1832 3 Mo	To Old Acco^t	301	3898 93	1832 3 Mo	By Old Acc E. Oil	301	7833 20
8 ..	Ship India my 1/8	337	47.17	7 ..	B. C. Bank	327	2000 ..
10 mo	Sundry acc^t	345	1.146.94	..	I. R. Anthony	330	995 14
.. ..	Sperm Stock	346	54.20	..	Ship Orozimbo	326	657.86
11 mo	Sundry Acc^t	357	34 13	8 mo	do Timoleon	333	20.65
12 mo	Tobey & Ricketson	359	70 52	..	do Orozimbo	336	369 15
.. ..	Sundry acc^t	361	582 21	10 mo	M. B. Stock	348	1.000 .
..	Ship Orozimbo	362	21.654 20	.. ..	Sundry acc^t	350	6.149 27
	Wilcox & Richmond	366	454 55	12 mo	Chapman & Bonney	359	273 06
1833 1 mo	Peleg Clark	367	569 41	1833 1 mo	Orozimbo's cargo	371	786 32
..	E. Hathaway & Co	370	153 36		Sperm Stock	387	35 50
..	P. Central Wharf	378	21 .		Ship Orozimbo	377	891 28
2 mo	Sundry acc^t	385	164 08		Sperm Stock	390	7.945 41
	R. Weeden & Co	387	54 68		Sundry acc^t 2 E	395	8.471 32
	Ship Orozimbo	392	4.872 52		Sundry acc^t	396	11.129 57
	Sundry acc^t	394	6.952 05				
	Sh Sophia my Eig^t	395	33 06				
	Sundry acc^t	396	8.307 19				
			48.557 73				48.557 73
3 mo	To Old a/c	396	11.087 74	3 mo	By Old a/c E. Oil	396	7.833 20
	Bills Payable	413	1.250 ..		B. C. Bank	402	300 ..
	ditto	428	2.300 ..		Bills Receivable	413	1.250 ..
	Ship India	434	169 42		ditto	429	2.300 ..
	Bills Payable	435	1.550 .		ditto	435	1.550 .
	Bills Receivable 2E	449	7.699 33		Cargo Ship Braganza	444	18.246 55
	Cargo Ship Braganza	452	18.246 10		Marine Bank	446	3.000 ..
	Oil Speculation	454	9.234 61		G. Minturn & Co	449	5.016 80
	G. Minturn & Co	461	5.016 80		Marine Bank	450	1.500 .
	Cargo Ship India	468	9.379 20		Daniel Wood	454	500 .
	Repairs C. House	471	88 18		Cargo Ship India	458	9.134 25
	Bills Receivable	480	700 .		Oil Speculation	471	336 56
	Sundry acc^t	481	2.510 17		Ship Braganza	472	7 08
	ditto	482	8.528 33		Ship India	475	569 03
					B. C. Bank	476	400 .
					Sperm Stock my 1/4	480	3.369 89
					Sundry Acc^t 2 E	481	10.961 17
					New a/c	482	12.285 35
			78.559 88				78.559 88
1834 3 mo	To Old account	482	12.285 35	1834 3 mo	By Old a/c E. Oil	482	7.833 20
	Bills Receivable	483	2.844 29		Sundry Accounts 2E	484	2.172 31
	Priviledge on C. Wharf	484	7 18		Bills Receiv^e	487	800 ..
	Amt carried to page	225	15.136 82		Amt carried to page	225	10.805 51

Dr. Spermaceti Stock my Fourth Cr.

Date	Dr.	Folio	Amount
1832.			
3mo	To Amt from pa 133		1657 17
4mo	" Butler & Allen	302	9.35
"	" B. C. Bank	304	97 70
"	" W. Chapman & Son	305	60 87
"	" Wm. Coffin	309	305 12
"	" B. C. Bank	311	11 09
5mo	" Cash	315 √	10 55
6 "	" do	319 √	5 68
"	" B. C. Bank	320 √	21 "
7mo	" Sundry Accts 2E	325 √	184 72
"	" Cash	330 √	6.15
8 "	" do	333 √	5 -
"	" W. P. Gunnell	338 √	8 "
9mo	" Sundries 2 E	341	191.08
" "	" Cash	343	5.38
10mo	" J. A. Chapman	345	11 62
" "	" Sundry accts	346	227.70
" "	" B. C. Bank	347	65 74
11mo	" ditto	357	27 41
12mo	" Sundries 2 E	359	39 16
" "	" Cash	360	6
" "	" E. Dunbar & Co.	363	17 75
1833	" Cash a/c	366	6 15
1 mo	" Davis Chase	367	124 63
" "	" Sundry accts 4E	368	7 90
" "	" Cash A/c	369	10 "
" "	" do	373	11 49
" "	" Sundries 2 E	378	4 80
" "	" B. C. Bank	379	27 97
" "	" H. Payson & Co.	381	75
2 mo	" M. B. Palmer	382	9 37
" "	" Cyre & Richmond	385	27 95
" "	" B. Rodman	"	120 "
" "	" Cash a/c	386	6 74
" "	" Sundry accts 2E	387	338 27
" "	" Cash a/c	388	88 12
" "	" Sundry accts	390	18945 93
			22704 31

Date	Cr.	Folio	Amount
1832			
3mo	By amt from pa 133		5168 04
4 "	" Sundry accts	302	44 99
"	" do 3E	303	2952 44
"	" do 2E	306	34 87
"	" Samuel Leonard	308	26 55
"	" Bills Receivable	309	3179 08
5mo	" S. C. Bunting	312	809 37
"	" Cash	314 √	21 .
"	" Sundry Acct 2E	315 √	795 49
6mo	" H. Payson & Co	316 √	738 03
"	" Cash	318 √	24 50
7mo	" do	324 √	38 20
"	" do	325 √	35 07
"	" E. Hathaway	330 √	467 94
8 "	" Sundry Accts 4E	333 √	150.47
"	" Cash	334 √	21 53
"	" Do	335 √	12 65
"	" E. Dunbar & Co.	336 √	669.48
"	" S. S. Kempton	337 √	70 49
9 "	" Robinson Weeden	339 √	231.80
"	" Ship Orozimbo	342	830.69
"	" Cash	"	3 .
"	" Bills Receivable 2E	"	3307 60
"	" Ship Cambria	344	268.90
10mo	" Sundry Accts	345	390 16
"	" Ditto	346	304 05
"	" R. Weeden & Co.	-	436 84
"	" Cash	349	101 60
"	" Ditto	352	50 40
11mo	" D. Oil from F.	354	27 .
"	" Sundries 2 E	356	11 75
12 mo	" ditto 2 E	360	549 13
"	" Cash a/c	361	6 93
"	" ditto	362	15 64
"	" Sundry accts	363	294 05
"	" Cash A/c	364	8 90
1833 1 mo	" Ship Orozimbo	381	9 32
	" R. Weeden & Co.	385	143 96
	" Sundry accts 9E	389	70 17
	" Interest a/c 17	390	382 23
			22704 31

Dr Dyre & Richmond Cr

1830 4 mo	To Ship Orozimbo	304	210 05	1832 9 mo	By Ship Orozimbo	342	1160 25
4 mo	" Ditto . 2 E	339	1140 72	1833 1 mo	" ditto	381	6 75
"	" Ditto	344	11 13	2 "	" Sundry acc.t	385	43 29
1833 2 mo	" Ship Braganza	385	9 40	" "	" W. R. Rotch & Co.		161 01
			1371 30				1371 30

Dr John Cummings Cr

1835 5 mo.	To Sundry Acs.	605	541 46	1835 5 mo.	By Sundry Acs.	605	541 46

Dr Schooner William Brown my Eighth Cr

1832 4 mo	To Bills Payable	302	442 03	1832 12 mo	By Sales of E. Oil	361	20 61
				1833 2 mo	" Cash A/c	382	42 27
				1835 3 mo.	" Capt. H Anthony	584	132 67
				1836 2 mo.	" D Conv. Denk	677	100
	Transfd. to New Ledger page	5	442 03		Transfd. to New Ledger	5	295 55

Dr. William White Sen & Co. Cr.

Date		Ref.	Amount	Date		Ref.	Amount
1832 12 mo	To B. C. Bank . .	365	40 .	1832 4 mo	By Fish Grinnell & Co.	308	25 75
				12 mo	.. Sperm Stock .	359	14 25
			40 .				40 .
1834 11 mo.	To L C B Sale of Stock	540	11 10	1835 4 mo.	By Sperm Stock Mfg	598	98 75
1835 1 mo.	" ditto	569	57 36				
"	" Ship Braganza	571	3 –				
4 mo.	" B Com. Bank	602	27 29				
			98 75				98 75

Dr. Ship Cambria Cr.

Date		Ref.	Amount	Date		Ref.	Amount
1832 5 mo	To Sales E. Oil	313	49 .	1832 10 mo	By W. R. R & Co.	345	973 63
"	.. Ship Orozimbo	315	5 15				
6 mo	.. Russia Cordage ap	317	576 42				
7 .	.. Spun Yarn acct.	332	74 16				
9 mo	.. Sperm Stock .	344	268 90				
	973 63		973 63				973 63

Dr Bedford Commercial Bank Cr

1832				1832			
5 mo	To am.t from page 140		8340 53	5 mo	By am.t from page 140		10219 72
"	" Cash Account	315	√ 400 ..	"	" Sundry Acc.ts	315	√ 44 78
"	" Bills Receivable	"	√ 1715 24	"	" Bal.e to New acc.t		206 05
"	" New Account	316	√ 14 78				
			10470 55				10470 55
6 mo	To Old account		206 05	6 mo	By check not presented		√ 14 78
"	" Sundry Acc.ts 2 E	316	√ 1218 24	"	" Sundry Acc.ts	317	√ 1232 55
"	" S. C. Bunting	317	√ 794 60	"	" ditto	320	6704 26
"	" Sundry Acc.ts 3 E	318	2413 78	"	" ditto	321	√ 430 ..
"	" Bills Payable	319	2955 ..		" Bal.e to New acc.t		√ 82 55
"	" Daniel Wood	321	√ 376 47				
"	" Cash Acc.t	"	√ 500 ..				
			8464 14				8464 14
7 mo	To Old account		√ 82 55	7 mo	By Sundry Acc.t	325	3320.17
"	" H. Payson & Co.	321	√ 992 ..	"	" ditto .. 3 E	330	√ 1673.04
"	" Bills Payable	322	√ 979 50		Bal.e to New acc.t		559 60
"	" Sundries 2 E	324	√ 1239 46				
"	" W. R. Rotch & Co.	327	2000 ..				
"	" Sundry acc.t	331	√ 259 30				
			5552.81				5552.81
8 mo	To Old account		559.60	8 mo	By check not presented	331	√ 84 ..
"	" Sundry acc.ts 2 E	332	√ 1042 ..		" Bills Payable	333	√ 95 ..
"	" Sperm Stock	333	√ 58.05	"	" Sundry Acc.t	335	1871.14
"	" Bills Receivable	334	√ 833 21	"	" ditto	338	√ 530 46
"	" Cash	337	√ 80 ..		" Bal.e to New acc.t		281 61
"	" Sundry Acc.t	338	√ 289 35				
			2862.21				2862.21
9 mo	To Old account		281.61	9 mo	By Sundry acc.t	341	1928 13
"	" Bills Payable	339	√ 600 ..	"	" Bills Payable	343	1703 38
"	" Sundry Acc.t	340	1242.03	"	" Sundry acc.t	344	3796 23
"	" Ditto	342	501.06				
"	" Ditto 2 E	343	4430 51				
"	" bal.e to New acc.t		372.53				
			7427.74				7427.74
10 mo	To Sundry acc.t	344	105 ..	10 mo	By Old account		372.53
"	" Bills Receivable	345	869 25	"	" Sundry acc.t	347	804 32
"	" Ditto	346	166 46				
"	" Ditto		178 64				
"	" T. Whitridge	347	694 40				
"	" Bills Payable	348	1.000 ..				
"	" Cash	"	60 ..				
"	" ditto	349	83 60				
			3157 35		Page 176		1176 85

Dr. Capt. Daniel Wood Cr.

1832 6 mo	To Old Account	319	928 44	1832 6 mo	By Sundry Acc.t	321	434 14
	" Interest acc.t	432	48 01		" New Account	432	542 31
1833			976 45	1833			976 45
11 mo	To Old account	432	542 31	11 mo	By New account	432	574 84
	" Interest acc.t	"	32 53				
			574 84				574 84
11 mo	To Old account	432	574 84	12 mo	By Cargo Ship Braganza	444	9.123 27
	" Bills Payable	442	318 25		" D. Wood Tafe W. L.	448	13.770 58
	" Sundry acc.ts 2 E.	450	2.020 "		" Oil Speculation	452	9.123 05
	" Cargo Ship Braganza	452	9.123 05		" Ship Braganza	472	.3 54
	" W. R. Rotch & Co.	454	.500 "		" Ship Braganza my 1/8	473	106 .
	B. C. Bank	465	1.250 "				
	" Bills Payable	467	.106 "				
	" B. C. Bank	469	200 .				
	" Bills Receivable	474	500 .				
	" B. C. Bank	479	857 47				
	" B C Bank	486	700 "				
	" Nahum B Haywood	491	225 88				
	" B Com. Bank	495	410 "				
	Transfered to page 229		16,785 49		Transfered to page 229		32126 44

Dr. Chapman & Bonney Cr.

1832 10 mo	To Sales of E Oil	351	37 20	1832 7 mo	By Ship Orozimbo	328	310.26
12 mo	" W. R. Rotch & Co.	359	273 06				
			310 26				310 26
1835 1 mo.	To Sperm Stock Mf.s	564	72 48	1834 6 mo.	By Ship Braganza	506	322 54
	" Paul Ewer	571	57 05	12 mo.	" Ship India	555	302 78
	" B Com. Bank	573	221 09	"	" Sperm Stock Mf.s	570	28 08
	" do.	619	100 "	1835-8 mo.	" Ship Brighton	631	333 10
	" do.	648	100 "				
	Am.t carried to page	173	550 62		Am.t carried to page	173	986 50

Dr. Cargo of Ship Orozimbo Cr.

1833 1 mo	To Sundry acc.ts	370	96 76	1833 1 mo.	By Sundry acc.t	370	2430.52
"	" ditto	371	2333 76				
			2430 52				2430 52

Dr. Lydia Russell Cr.

Dr.

Date	Folio	Account	Folio	Amount
1832 7 Mo		To Amt from Folio 111		3578 30
	322	To G. Russells Estate		1008 05
	323	To Ditto		752 48
	323	To Elepht. Oil S. T. cago		1852 —
..	325	B. C. Bank		50 —
..	327	New Account		3338 84
				10579.67
7 ..		To Sundry acct.	332	2100 ..
8 mo		B. C. Bank	335	5 08
..		Ship India my 1/8	337	7.87
9 ..		Cash	340	7.50
..		B. C. Bank	341	100 ..
.. ..		Ditto	344	74.90
10 mo		Ditto	347	65.20
.. ..		Ditto	353	56 04
11 mo		ditto	357	66 ..
12 ..		Cash Acct.	360	20 ..
.. ..		Sundries 2 E.	363	34 18
.. ..		B. C. Bank	365	198 ..
.. ..		Sundries 2 E.	366	17 90
1833 8 mo		Davis Chase	367	3 ..
.. ..		B. F. Cory	368	72 03
.. ..		Cash a/c	373	5 88
.. ..		New account	374	979 58
				3813 16
1 mo		To B. C. Bank	379	35 80
2 mo		Sundry acct 2 E	382	143 33
..		Sales of M. Wine	384	4 ..
		B. C. Bank	393	104 89
		T & Shearman	398	10 75
		S. Babcock	399	1 38
		Sundry acct 2 E.	400	31 64
		B. C. Bank	405	50 ..
		Sundry acct 2 E.	409	60 36
		B. C. Bank	410	40 01
		Cash A/c	412	3 36
		B. C. Bank	414	50 ..
		Kollock & Grinnell	418	116 26
		B. C. Bank	419	50 ..
		ditto	421	50 .
		ditto	425	128 23
		ditto	430	50 .
		ditto	435	50 60
				470 61

Cr.

Date	Folio	Account	Folio	Amount
1832 7 Mo		By amt from Folio 111		4620 15
	323	By G. Russells Estate		5959 52
				10579.67
7 mo 27		By Old account	327	3338 84
..		Littled & Ruddebigs	329	223 ..
9 mo		Cash	341	16.32
.. ..		B. C. Bank	344	51 ..
10 mo		Cash acct.	345	30 ..
.. ..		Ditto	348	54 ..
11 mo		B. C. Bank	356	80 ..
1833 1 mo		Cash a/c	374	20 ..
				3813 16
1 mo		By Old account		979.58
2 mo		Sundry acct 2 E	382	165 ..
		E. Horton & Co.	394	70 ..
		B. C. Bank	397	65 ..
		T & Shearman	398	80 ..
		Sundry acct 2 E.	399	195 85
		B. C. Bank	401	87 ..
		ditto	402	65 .
		Sullings & Parkhurst	409	223 ..
		Kollock & Grinnell	412	100 ..
		B. C. Bank	424	100 ..
		Sundry acct 2 E	426	111 ..
		Cash acct.	427	10 ..
				2257 42

Dr. Bills Payable Cr

Date	Dr.	Fo.	Amount	Date	Cr.	Fo.	Amount
1832 7 mo	To Little & Sullings	329	√ 128 18	1832 7 mo	By Ship Orozimbo	326	√ 128 18
"	ditto		√ 105 66	"	ditto		√ 105 66
1833 1 mo	B. C. Bank	375	432 53	"	Little & Sullings	329	√ 432 53
" "	ditto		100	"	Ship Orozimbo	326	√ 100
" "	ditto		100 58	"	ditto		√ 100 58
" "	ditto		94 49	"	ditto		√ 94 49
" "	ditto		92 07	"	ditto		√ 92 07
11 mo	B. C. Bank	357	514 62	8 mo	W. T. Grinnell	338	√ 514 62
	Bills Payable	422	600	9	B. C. Bank	339	√ 600
1833 1 mo	B. C. Bank	375	1.250		Davis Chase		√ 1.250
	ditto	393	1.250		Ditto		√ 1.250
11 mo	B. C. Bank	357	1.244		W. R. Green & Co.		√ 1.244
1833 1 mo	ditto	375	778 80		A & R. B. Gibbs	340	778 80
" "	ditto		125	7 mo	Ship Orozimbo	326	√ 125
	ditto	393	97 54		Ditto	"	√ 97 54
9 mo	Sundry acct	343	3605 70	9 mo	Sundry acct	343	3605 70
12 mo	B. C. Bank	365	2500		Ditto		2500
1833	ditto	393	744 02	10 mo	E. Dunbar & Co	347	744 02
	Bills Payable	427	1.000	" "	B. C. Bank S. T.	348	1.000
	B. C. Bank	401	686 78	" "	Davis Chase	350	686 78
	ditto	405	686 79	" "	Ditto	"	686 79
1833	B. C. Bank	393	750	11 mo	Sundry Acct	354	750
	Cash acct	427	111	" "	Sales of E. Oil	"	111
	B. C. Bank	401	600	" "	I. Durfee Jun	"	600
	Bills Payable	472	500	" "	Bills Payable	356	500
	B. C. Bank	401	856 80	12 mo	Charles Grinnell	359	856 80
4 mo	ditto	405	2.500	" "	Sundry acct	362	2.500
4 mo	B. C. Bank	415	2211 68		Butler & Allen	364	2.211 68
	B. C. Bank	401	1250	1833 1 mo	Sundry acct	367	1.250
	ditto	411	1500		ditto	368	1.500
1 mo	Sundry acct	376	109 93	"	Ship Orozimbo	377	109 93
" "	ditto	"	100	" "	ditto	"	100
" "	ditto	"	117 16	" "	ditto	"	117 16
" "	ditto	"	40 95	"	ditto	"	40 95
" "	ditto	"	124 54	"	ditto		124 54
	B. C. Bank	419	587 99	"	ditto		587 99
2 mo	Bills Payable	384	100	" "	ditto		100
	ditto		100	" "	ditto		100
	ditto		100	" "	ditto		100
	ditto		100	" "	ditto		100
	ditto		100	" "	ditto		100
	ditto		100	" "	ditto		100
2 mo	Sundry acct	383	75	"	ditto		75

Dr. Lawrence Grinnell Cr.

Date		Folio	Amount	Date		Folio	Amount
1832 7 mo	To Ship Frances my 1/6	327	3038 40	1832 7 mo	By Sundries 2 C	327	3038 40
1833 2 mo	To Sales of M. Wine	384	4 ..	1833	By Cash	396	4 ..
12 mo	To Interest Acct.	443	144 76	12 m.	By Bills Receivable	442	3.200 ..
	" Mc Sperm Oil	445	9.337 71		" ditto	442	6.282 47
			9.482 47				9.482 47
1836 3 mo.	To D Com. Bank	679	40 ..	1836 3 mo.	By Ship Timoleon	674	40 ..

Dr. Wilcox & Gould Cr.

Date		Folio	Amount	Date		Folio	Amount
1832 7 mo	To Sales E. Oil	327	434 76	1832 11 mo	By Sundry Acct.	355	434 76

Dr. William Tallman Cr.

Date		Folio	Amount	Date		Folio	Amount
1832 8 mo	To Sperm Stock	333	33 30	1832 7 mo.	By G. Russell's Estate	322	750 ..
10 mo	" E. Tallman	350	716 70				
			750 ..				750 ..
1835 11 mo.	To D Com. Bank	656	100 "	1834 11 mo.	By Sperm Stock my 1/2	548	512 25
" 12 mo.	" Bills Payable	663	454 53	12 mo.	" Interest Acct.	663	42 28
			554 53				554 53

Dr. Interest Account Cr.

1832	To Amt from page	131	5.144.64	1832	By amt from page	131	856.43
7 mo	" B. C. Bank	330 ✓	84 ..	7 mo	" Bills Payable	330 ✓	3.46
"	" H. Payson & Co.	332 ✓	8 ..	"	" W & Richmond	332 ✓	27.77
8 mo	" Sundry Acct 2 E	334 ✓	26 ..	8	" Bills Payable	333 ✓	5 ..
"	" W. P. Grinnell	338 ✓	.. 94	"	" S. Brighton my 3/16	336 ✓	186 76
9 mo	" B. C. Bank	341	9 77	9 mo	" Sundries 2 E	340	101 23
" "	" Sundry Acct 3 E	343	277.75	" "	" J. Grinnell	342	18 96
" "	" Bills Receivable	344	23 43	10 mo	" J. H. Bartlett	345	6.80
10 mo	" Ditto	345	18 65	" "	" Sundry Acct	349	137.97
" "	" E. Dunbar & Co	346	14 58	" "	" Ditto	351	16 22
" "	" Bills Receivable	348	23 13	" "	" Ship Braganza my 1/8	352	775 97
" "	" T. Whitridge	347	5 60	" "	" Ditto	353	823 24
" "	" Sundries 2 E	350	18 10	11 mo	" Ship Timoleon	354	737 64
" "	" S. W. Hawes	352	11 16	12 mo	" Latham Cross	358	27 63
11 mo	" Bills Payable	354	11 63	" "	" R. S. Smith	360	9 24
" "	" Sundries 2 E	355	63 25	" "	" Joseph Rotch	363	140 16
" "	" Stephen Taber	356	30 ..	"	" ditto	364	55 90
12 mo	" Charles Grinnell	359	16 80	1833 1 mo	" Sundry acct	370	39.47
" "	" Sundry acct 2 E	362	57 55	" "	" Bills payable	376	25 07
" "	" ditto 3 E	364	75 47	" "	" H. Payson & Co.	381	45 90
1833	" Bills Receivable	366	42 53	2 mo	" Sundry acct 3 E	383	32 01
1 mo	" Sundry acct 2 E	367	291 44	"	ditto	384	18 52
" "	" Bills payable	368	30 75	" "	" Thomas Whitridge	386	94 92
" "	" Bills Receivable	374	25 93	"	" R. Weeden & Co.	387	1 04
" "	" Sundry acct 2 E	376	136 84		" Fish Grinnell & Co.	390	35 75
2 mo	" Bills Payable	382	38 75		" Sundry acct 2 E	392	6 33
" "	" ditto	385	10 50		ditto 2 E	396	477 47
" "	" Sundry acct 3 E	386	39 51		" Ship Timoleon	397	20 65
" "	" James Durfee	388	20 02		" Profit & Loss	399	3589 39
" "	" Fish Grinnell & Co.	389	427 36				
	" Sundry acct 2 E	390	834 75				
	" Bills Payable	394	6 30				
	" Sundry acct 2 E	395	458 57				
	" Bills Payable	396	20 50				
	ditto	397	12 60				
1833			8.316 80				8.316 80
3 mo	To Sundry acct 2 E	399	13 65	4 mo	By D. Almy	403	84 63
	" ditto 2 E	402	204 ..		" Sundry acct 3 E	406	197 44
	" ditto 2 E	403	10 92		" W. Rotch Jun & Son	407	2 51
	" ditto 2 E	404	40 46				
	" ditto 2 E	405	32 55				
	Bills Payable	406	12 60				
	" Sundry acct 4 E	407	241 79				
			555 97				284 58

Dr. Wilcox & Richmond Cr.

Date	Dr.	Folio	Amount	Date	Cr.	Folio	Amount
1832. 7mo	To Old account	332	1319.33	1832 7mo	By Ship Orozimbo	331	115.62
8mo	" B. C. Bank	335	250 "	12mo	" ditto	358	6.545.66
12 mo	" C. F. Wilcox	362	153.02	" "	" Interest a/c	364	20.07
" "	" Ship Orozimbo	"	5.413.55	" "	" New account	"	454.55
			7135.90				7135.90
12 mo	To Old account	"	454.55	12 mo	By W. R. Rotch & Co	366	454.55
1833	To Ship Orozimbo	392	1.218.12	1833 1mo	By Orozimbo's cargo	371	196.58
	" Interest acct	420	4.09		" Ship Orozimbo	389	13.58
					" New Account	420	1.012.05
			1.222.21				1.222.21
8mo	To New Account	420	1012.05	8mo	By Bills Receivable	420	1032.80
	Interest acct	"	20.75				
1834			1032.80	1833			1032.80
1mo	To Cargo Ship Braganza	452	9.125.18	12mo	By Cargo Ship Braganza	444	9.123.27
	" B Com. Bank	487	25 "		" Ship Braganza	472	3.54
	" B Com. Bank	495	155 "				
	" B Com. Bank	501	150.37				
	Transferred to page	227	9.455.55		Transferred to page	227	9.126.81

Dr. Charles H. Warren Cr.

Date	Dr.	Folio	Amount	Date	Cr.	Folio	Amount
1832 12mo	To Sperm Stock	363	22.08	1832 7mo	By G. Russell's C.	322	50 "
" "	" Expense a/c	366	21 "	12mo	" Sundry acct	366	19.90
	Transfs. to New Ledger page 35		43.08		Transfs. to New Ledger page 35		69.90

Dr. Rhode Island Bridge Stock Cr.

Date	Dr.	Folio	Amount	Date	Cr.	Folio	Amount
1832 7mo	To G. Russell's C.	322	60 "	1833 6mo	By Cash acct	413	10 "
	Transfs. to New Ledger page 32		60 "		Transfs. to New Ledger page 32		10 "

Dr. Kollock & Grinnell Cr.

Date	Dr.	Fol.	Amount	Date	Cr.	Fol.	Amount
1832 12 mo	To Hathaway & Kollock	362	10 "	1832 7 mo	By Ship Orozimbo	328	381.77
" "	" Sperm Stock	363	25 20	12 mo	" Sundry acc^t.	364	70 33
" "	" B. C. Bank	365	381 77				
" "	" Cash A/c	366	35 13				
			452 10				452 10
1833 6 mo	To Lydia Russell	412	100 "	1833 7 mo	By Lydia Russell	418	116 26
	" B. C. Bank	419	16 26				
			116 26				116 26
1834 - 8 mo.	To Lydia Russell	521	100 "	1834 5 mo.	By Patrick Hynes	498	15 37
" "	" Bills Payable	"	349 79	6 mo.	" Ship Braganza	506	379 28
" "	" do.	576	496 25	8 mo.	" Sundry Acc^t. 2 E	520	70 51
1835 - 5 mo.	" Lydia Russell	606	100 "	12 mo.	" do.	554	496 25
				1835 - 8 mo.	" New Acc^t.	633	84 63
			1046 04				1046 04

Dr. Phillips & Russell Cr.

Date	Dr.	Fol.	Amount	Date	Cr.	Fol.	Amount
1832 10 mo.	To B. C. Bank	347	58 25	1832 8 mo	By Ship Orozimbo	336	58 25

Dr. Capt. Obed. Alley Cr.

Date	Dr.	Fol.	Amount	Date	Cr.	Fol.	Amount
1835 - 5 mo.	To premium notes	600	41 "	1835 : 12 mo.	By Wm. R. Rotch & Co.	659	41 "

Dr. William P. Grinnell Cr.

Date	Dr.	Fol.	Amount	Date	Cr.	Fol.	Amount
1832	To am^t. from page 30.		5067.25.	1832	By am^t. from page 30.		5572.93
8 mo	" Bills Receivable	338	514 62	8 mo	" Sundry Acc^t.	338	8.94
			5581.87				5581.87
1833	To Bills Payable	387	537 50	1833 1 mo	By Ship Orozimbo	380	537 50

Dr. Ivory H. Bartlett Cr.

1832				1832				
10 mo	To Sperm Stock	345	341 44	9 mo	By amt from page 21		12 ..
" "	Interest acct	"	6 80	" "	" Sundry Acct	339	57 40
				10 mo	" Bills Receivable	345	278 84
			348 24				348 24
1835 1 mo.	To Bills Payable	567	2634 53	1835 1 mo.	By Sperm Stock My ½	567	2571 80
				"	" Int. Acct	"	62 73
			2634 53				2634 53
1835 6 mo.	To Bills Payable	614	281 88	1835 6 mo.	By Sundry Acts 2d	613	281 88

Dr. Samuel Leonard Cr.

1833	To B. C. Bank	393	114 79	1832 9 mo	By Ship Orozimbo	342	114 79
1835 11 mo.	" D C Bank	655	143 68	1834 12 mo.	By Ship India	555	143 68
" 12 mo	" Sperm Stock My ½	664	19 60	1835 9 mo.	" Ship Brighton	639	115 37
1836 3 mo.	" D Com. Bank	687	104 38	1836 3 mo.	" " Timoleon	685	8 61
			123 98				123 98

Dr. Manchester & Thompson Cr.

1832. 9 mo.	To Sales of E. Oil	344	33 .	1832 12 mo.	By Bills Receivable	358	136 40
12 mo	ditto	358	103 40				
			136 40				136 40
1833. 9 mo.	To Sales of E. Oil	424	75 50	1833. 12 mo.	By Bills Receivable	440	300 25
	ditto	426	76 50				
"	ditto	433	148 25				
			300 25				300 25

Dr. Marine Bank Cr.

Date	Dr.	Fo.	Amount	Date	Cr.	Fo.	Amount
1832				1832.			
9 mo	To Bills Receivable	343	1902 32	9 mo	By Bills Payable	343	1902 32
10 mo	To Bills Receivable	348	1.040 96	10 mo	By M. B. Stock	348	1.000 ..
" "	" Cash acc.t	349	5 04	" "	" Expense acc.t	349	46 ..
			1.046 ..				1.046 ..
1833				1833			
5 mo	To Newport Bank	408	3.817 ..	5 mo	By Fish Grinnell & Co	408	3.817 ..
12 m.	To W. R. Rotch & Co.	446	3.000 ..	12 m.	By Sundry Acc.ts	446	2.989 60
	" ditto	450	1.550 ..		" ditto	450	1510 40
			4.550 ..				4.550 ..

Dr. Chapman & Bonney Cr.

Date	Dr.	Fo.	Amount	Date	Cr.	Fo.	Amount
1835 11 mo	To Amt brot from page	165	550 62	1835 11 mo	By Amt brot from page	165	986 50
" "	" B. Com. Bank	656	50 ..	1836 2 mo	" Ship Timoleon	673	297 07
" 12 mo	" Sperm Stock No. 12	664	49 06				
1836 1 mo	" Bills Payable	667	300 ..				
	Transfd. to New Ledger page 13		949 68		Transfd. to New Ledger page 13		1283 57

Dr. Ship Frances Cr.

1832.					1832				
10 mo	To Merchandise	347	20	..	12 mo	By W. R. Rotch & Co.	361	389	97
11 mo	.. S. C. Bunting & Sals	355	4	..					
12 mo	.. Sperm Stock	366	365	97					
			389	97				389	97

Dr. Marine Bank Stock Cr.

1832.					1833.				
10 mo	To Marine Bank	348	1.000	..	4 mo	By B. C. Bank	401	80	..
.. ..	.. W. R. Rotch & Co.	..	1,000	..		.. ditto	426	40	..
					1835-10 mo.	.. Cash Act.	643	60	..
	Transfd. to New Ledger page	32	2,000	–		Transfd. to New Ledger page	32	180	–

Dr. H & E. Gifford Cr.

1832.					1833.				
10 mo	To Sales of E. Oil	351	20	10	1 mo	By Bills payable	369	100	..
1833									
1 mo	.. B. C. Bank	375	79	90					
			100	..				100	..

Dr. Ship Cambria my Eight. Cr

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1832. 10 mo	To W. R. Rotch & Co.	350	5,314 04	1835 11 mo.	By Sperm Stock my 1/2	651	4856 40
1835 11 mo.	" do	657	300 50	1836 3 mo.	" Wm R Rotch & Co	681	4853 –
1836. 3 mo.	" do.	681	4,694 52				
	Transfd. to New Ledger page	3	10,309 06		Transfd. to New Ledger page	3	9,709 40

Dr. Brig Sarah my Fourth Cr

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1832. 10 mo	To W. R. Rotch & Co.	350	810 23	1836 3 mo.	By Wm R Rotch & Co.	681	395 70
1833	ditto	395	668 ..				
1835	" do.	583	641 90				
" 5 mo.	" do.	611	579 25				
1836 3 mo.	" do.	681	1,016 73				
	Transfd. to New Ledger page	4	3,716 11		Transfd. to New Ledger	4	395 70

Dr. Silvanus G. Nye Cr

Date	Dr	Folio	Amount	Date	Cr	Folio	Amount
1832 10 mo	To Sales of E. Oil	351	107.40	1833.	By B. C. Bank	686	107 40

Dr. Bedford Commercial Bank Cr.

1832				1832			
10 mo	To amt from page	164	3157 35	10 mo	By amt from page	164	1176 85
" "	" Sundry Acct	352	431 60	" "	" Sundry acct	353	1926 25
				" "	" New account	.	485 85
			3588 95				3588 95
11 mo	To Old account	.	485 85	11 mo	By Sundry Acct	357	5993 92
" "	" Bills payable	354	738 37	" "	" New account	.	286 05
" "	" Sundry acct 2E	355	3435 75				
" "	" ditto	356	1.600 "				
" "	" New account	"	20 "				
			6279 97				6279 97
12 mo	To Old account	.	286 05	12 mo	By check not presented	.	20 .
" "	" Lydia Russell	356	80 "	" "	" Sundry acct	365	4155 16
" "	" Sundry acct 2E	358	571 05	" "	" New account	.	3846 77
" "	" ditto	359	325 "				
" "	" R. S. Smith	360	88 81				
" "	" Sundry acct 2E	362	3042 45				
" "	" Bills Receivable	364	1.209 "				
" "	" ditto	366	2.399 57				
" "	" New account	365	20 "				
1833			8.021 93	1833			8.021 93
1 mo	To Old account	.	3.846 77	1 mo	By check not presented	.	20 .
" "	" Bills Payable	367	1.236 87	" "	" Sundry acct	375	6916 29
" "	" ditto	368	1.469 25	" "	" Bills payable	376	467 51
" "	" Cash borrowed & lent	372	1.400 "	" "	" Sundry acct	379	2.384 35
" "	" Bills Receivable	374	1.259 59	" "	" Cash Acct	381	30 "
" "	" ditto	376	667 20	" "	" New acct	.	61 53
			9879 68				9879 68
2 mo	To Old account	.	61 53	2 mo	By Sundry acct 2E	383	631 46
" "	" Bills Payable	382	2461 25	" "	" Bills Payable	.	71 25
" "	" Cash b & Lent	383	300 "		" Sundry acct	393	4.566 82
" "	" Bills Payable	385	989 50		ditto	394	191 03
" "	" Sundry acct 2E	386	1.091 90		New acct	.	916 62
	ditto 2E	390	415 58				
	" Robert Tuckerman	391	280 "				
	" Sundry acct	392	183 72				
	" Bills Payable	394	593 70				
			6.377 18				6.377 18
3 mo	To Old account	.	916 62	3 mo	By check not presented		47 32
" "	" Bills Payable	396	979 50		" Sundry acct	401	4903 62
" "	" Sundry acct 2E	397	1252 40		" New a/c page 193	.	25 20
" "	ditto 2E	398	201 50				
" "	ditto 3E	399	1.339 97				
" "	ditto 3E	400	286 15				
			4976 14				4976 14

Dr. Cash Account for Money borrowed & Lent Cr.

1832				1832			
10 mo	To B. C. Bank	353	140 ..	10 mo	By B. C. Bank	352	140 .
11 mo	" ditto	356	1200 ..	11 mo	" ditto	356	1200 .
12 mo	" ditto	365	175	12 mo	" ditto	359	175 .
			1515				1515
1833 1 mo	To B. C. Bank	379	1.400 ..	1833 1 mo	By B. C. Bank	372	1.400 .
	" ditto	393	600 .	2 mo	" ditto	383	300 .
					" ditto	390	300 .
			2.000 .				2.000 .
3 mo	To B. C. Bank	401	156 .	3 mo	By B. C. Bank	398	156 .
4 ..	" ditto	405	150 ..		" ditto	400	150 .
	" ditto	410	2.150 .	4 ..	" ditto	404	100 .
	" Cash acct	412	1.200 .	5 ..	" ditto	406	300 .
	" B. C. Bank	414	500 ..		" Sundry acct 2E	408	2.800 .
					" B. C. Bank	409	150 .
					" ditto	410	500 .
			4.156 ..				4.156 .
7 mo	To B. C. Bank	419	350 ..	6 mo	By B. C. Bank	414	350 .
11 mo	To B. C. Bank	425	1.000 .	8 mo	By B. C. Bank	421	100 .
	" ditto	429	1.200 ..		" ditto	425	400 .
					" ditto	426	400 .
					ditto	"	500 .
					" ditto	428	700 .
					" ditto	430	100 .
			2.200 ..				2200 .
11 mo	To B. C. Bank	435	875 .	11 mo	By B. C. Bank	431	100 .
	" ditto	451	900 .		" ditto	432	75 .
					" ditto	433	300 .
					" ditto 2E	434	400 .
					" ditto	435	800 .
					" ditto	441	100 .
1834			1.775 ..	1834			1.775 .
1 mo	To B. C. Bank	465	500 ..	1 mo	By B. C. Bank	452	100 .
					" ditto	459	400 .
			500 ..				500 .
2 mo	To B. C. Bank	469	300 .	2 mo	By B. C. Bank	472	300 .
	" ditto	479	500 ..		" ditto	475	500 .
			800 ..				800 .
3 mo.	To B C Bank	486	1.065 "	3 mo.	By B C Bank	482	900 .
				4 mo.	" Ditto	488	165 "
			1,065 "				1065 "
4 mo.	To B Com. Bank	495	450 "	1834 4 mo.	By B C Bank	496	200 "
	" ditto	501	400 "		" ditto	500	750 "
	" ditto	503	100 "				
			950 "				950 "

Dr. J. H. Field & Co of New Orleans Cr.

1832 11 mo	To Sales of E. Oil	354	2.359 32	1833 11 mo	By Fish Grinnell & Co	430	1.500 "
					" Sundry acct.	481	31 04
					" New account	"	828 28
			2.359 32				2.359 32
1834 3 mo	To Old account	481	828 28	1834 4 mo	By B. Comm. Bank	496	500 "
6 mo	" Sales of Elephants Oil	508	1280 31	6 mo	" Sundry Accounts	508	1608 59
			2108 59				2108 59

Dr. Samuel C. Bunting's Sales of Muscat Wine Cr.

1833 1 mo	To Cash a/c	373	2 65	1832 11 mo	By Sundry acct.	355	12 "
	" Sundry acct.	482	45 35	"	" J. Durfee Jun.	356	4 "
				1833 1 mo	" Ship Orozimbo	369	4 "
				2 mo	" Sundry acct.	384	24 "
					" Cash a/c	392	4 "
			48 "				48 "

Dr. Benjamin W. Almy Cr.

1833 4 mo	To Sundry acct.	403	86 50	1832 11 mo	By W. R. Rotch & Co	357	19 83
	" B. C. Bank	405	55 "	12 mo	" ditto	361	121 67
			141 50				141 50

Dr. Cash Account. Cr.

1832.				1832.			
12 mo	To amt from page	158	19.149.84	12 mo	By amt from page	158	16.439.90
				.. ..	Expense acct.	360	2.709.94
			19.149.84				19.149.84
12 mo	To Sundry accts 2E	361	36 85	12 ..	By Sundry accts 2E	360	29 60
.. ..	Sperm Stock	362	15 64	.. ..	Expense acct	361	3.90
" "	ditto	363	27 11	.. ..	Sundry accts	366	62 73
.. ..	Sundry accts 2E	364	10 40	.. ..	Expense a/c		247 77
.. ..	B. C. Bank	365	250 .				
.. ..	W. C. Whitridge	366	4 .				
1833			344 .				344 00
1 mo	To C. Kempton	369	31 .	1833 1 mo	By Sundry accts 2E	369	47 02
" "	Sundry accts 2E	374	25 50	.. ..	ditto	373	180 15
" "	B. C. Bank	379	310 "	.. ..	Expense a/c	374	35 05
.. ..	Sundry accts 2E	381	31 55	.. ..	Sundry accts	378	35 98
				2 mo	Expense a/c	383	99 85
			398 05				398 05
2 mo	To Schr Wm Browne	382	42 27	2 mo	By S. James	382	5 85
.. ..	J. R. Anthony	384	4 .	" "	Sundry accts	385	34 31
	Sperm Stock	389	24 08	.. ..	Sperm Stock	386	6 74
	L. C. Bunting	392	4 ..		ditto	388	88 12
	B. C. Bank	394	55 ..		Sundry accts 2E	392	23 50
	Expense acct	395	29 17				
			158 52				158 52
3 mo	To W. R. Rotch & Co.	395	200 .	3 mo	By Sundry accts 2E	400	60 08
	Sundry accts 2E	396	15 22		Expense acct	401	283 26
	I. Grinnell	398	4 .				
	Sundry accts 2E	400	54 12				
	B. C. Bank	401	70 ..				
			343 34	1833			343 34
4 mo	To Ship Orozimbo	404	8 25	4 mo	By B. D. Almy	403	1 87
	B. C. Bank	405	90 ..		Expense acct	404	96 38
			98 25				98 25
5 mo	To E. Tallman	406	355 21	5 mo	By B. C. Bank	406	350 .
	Sperm Stock	409	26 ..		Sundry accts 2E	409	56 .
	B. C. Bank	410	50 ..		Expense acct	410	105 21
	ditto	411	80 .				
			511 21				511 21
6 mo	To Bills Payable	412	1.273 35	6 mo	By Sundry accts 3E	412	1.223 36
	Sundry accts 2E	413	74 76		Expense acct	414	164 75
	B. C. Bank	414	40 .				
			1.388 11				1.388 11
7 mo	To Ship Orozimbo	415	8 50	7 mo	By Sundry accts	415	7 25
	Sperm Stock	416	54 49				
			62 99				7 25

Dr. Ship Orozimbo my Fourth. Cr.

1832 12 mo	To Ship Orozimbo	362	10.827.10	1833 1 mo	By Orozimbo's cargo	371	393 16
1833	" ditto	392	2.436 26		" W. R. Rotch & Co.	481	500 "
	Transfd. to New Ledger page	4	13263 36		Transfd. to New Ledger	4	893 16

Dr. Campbell & Hawes Cr.

1833 2 mo.	To Bills Payable	382	695 93	1833 1 mo.	By Ship Orozimbo	380	695 93
	To Bills Payable	532	526 62	1834-8 mo.	By David Chase	520	516 30
				" 10 mo.	" Int. Acct	532	10 32
			526 62				526 62

Dr. Alexander H. Seabury Cr.

1833	To Bills Payable	387	220 54	1833 1 mo	By Ship Orozimbo	380	220 54
1834 - 6 mo.	To Ship Braganza	505	8 "	1834 6 mo.	" Ship Braganza	507	245 68
" 10 mo.	" B Com. Bank	526	245 68	12 mo.	" Sundry Act.	553	2781 57
" "	" Bills Payable	539	2781 57	1835-5 mo.	" do	606	166 84
1835-5 mo.	" B Com. Bank	608	166 84	" "	" New Act.	"	8 "
			3203 09				3203 09
1835-5 mo.	To Old Act.	606	8 "	1835-6 mo.	By Ship Brighton	613	3485 93
" "	" Sperm Stock My 1/2	"	1,221 00	1836-4 mo.	" Amt. to Debit in New Ledger page 17		8 "
" 6 mo.	" Bills Payable	613	2.264 33				
			3493 93				3493 93

Dr. Expense Account Cr.

1833		Fo.	$	cts	1833		Fo.	$	cts
1 mo	To Sundry acc^t. 4 E	367	194	65	2 mo	By M. B. Palmer	382	1	25
" "	" ditto . . 4 E	368	58	49	" "	" Th^s. Whitridge	386		87
" "	" W^m. Knights	369	71	88		" Cash A/c	395	29	17
" "	" Sundry acc^t. 2 E	374	176	09		" Britt & Howland	397	5	25
" "	" ditto 3 E	378	6	72		" B. C. Bank	421	200	-
" "	" B. C. Bank	379	213	80		" Repairs at C. House	440	162	08
" "	" Charles Grinnell	381	7	"		" Ship Braganza	442	2	33
2 mo	" M. B. Palmer	382	44	83		" L. Russell	452	17	97
" "	" Cash a/c	383	99	85					
" "	" Sales of M. Wine	384	8	"					
" "	" Sundry acc^t. 2 E	385	26	34					
" "	" Thomas Whitridge	386	2	05					
	" Sundry acc^t. 2 E	389	287	82					
	" B. C. Bank	393	146	88					
	" George O. Crocker	396	104	"					
	" Steam Boat Boston	399	35	"					
	" Sundry acc^t. 3 E	400	367	19					
	" W. Russell Jn^r. Estate	403	648	99					
	" Cash A/c	404	96	38					
	" B. C. Bank	405	308	10					
	" Sullings & Parkhurst	409	2	75					
	" B. C. Bank	410	309	89					
	" Cash Acc^t.	"	105	21					
	" Sundry acc^t. 2 E	414	216	12					
	" B. C. Bank	418	347	37					
	" Cash acc^t.	420	82	81					
	" B. C. Bank	421	131	74					
	" Cash Acc^t.	422	215	"					
	" Sundry acc^t. 2 E	425	546	70					
	" B. C. Bank	430	170	64					
	" Cash Acc^t.	431	105	85					
	" John Thornton	434	47	42					
	" B. C. Bank	436	172	55					
	" Cash Acc^t.	441	11	77					
	" ditto	446	21	50					
	" ditto	448	3	81					
	" E. Dunbar & Co.	449	4	58					
	" B. C. Bank	452	242	75					
	" Sundry Acc^t. 2 E	454	7	85					
	" ditto " 2 E	460	97	26					
	" G. Minturn & Co.	462	701	37					
	" B. C. Bank	464	313	48					
	" Maxfield & Tripp	466	92	57					

Dr. Caleb Kempton Cr.

Date		Folio	$	cts	Date		Folio	$	cts
1833					1833				
1 mo	To Ship Orozimbo	369	3	..	1 mo	By Sundry acc^ts^ 2 E	369	347	66
.. ..	.. cargo Ship Orozimbo	370	420	78		C. Kempton's a/c W.L.	396	218	52
.. ..	.. B. C. Bank	375	20	..					
	.. ditto	401	50	..					
	.. ditto	411	72	40					
			566	18				566	18
1834 3 mo	To B. Com. Bank	487	50		1834 6 mo	By Cash	506	50	"
1835 4 mo	To Bedford Com. Bank	602	93	75	1835 5 mo	By Ship Orozimbo	610	130	86
" 6 mo	" do	615	37	11					
			130	86				130	86

Dr. William R. Rodman Cr.

Date		Folio	$	cts	Date		Folio	$	cts
1833 1 mo	To Sundry acc^ts^ 2 E	370	1285	82	1833 1 mo	By Bills Receivable	370	1285	82

Dr. John M. Parker & Son Cr.

Date		Folio	$	cts	Date		Folio	$	cts
1833 1 mo	To Sundry acc^ts^ 2 E	370	679	89	1833 1 mo	By Bills Receivable	370	679	89

Dr. George O. Crocker Cr.

Date	Dr.	Fol.	$	cts	Date	Cr.	Fol.	$	cts
1833 1 mo	To cargo Ship Orozimbo	370	83	80	1833 3 mo	By Expense acct.	396	104	..
	" B. C. Bank	401	20	20					
			104	..				104	..
6 mo	To B. C. Bank	414	20	"	1834. 2 mo	By T. D. Brown	478	8	20
	" ditto	435	158	50		" Expense Account	485	200	
	" ditto	465	12						
	" Cash account	486	17	70					
			208	20				208	20

Dr. William Eddy Cr.

Date	Dr.	Fol.	$	cts	Date	Cr.	Fol.	$	cts
1833 7 mo	To B. C. Bank	419	68	75	1833 1 mo	By Ship Orozimbo	380	68	75
1835 5 mo	To Sperm stock Myp	605	204	05	1834 5 mo	By Patrick Hynes	498	53	39
					10 mo	" Ship Braganza	531	36	66
					1835 5 mo	" Bedford Com. Bank	606	114	60
			204	05				204	05

Dr. Walter Chapman & Co Cr.

Date	Dr.	Fol.	$	cts	Date	Cr.	Fol.	$	cts
1833 8 mo	To B. C. Bank	421	50	"	1833 1 mo	By Ship Orozimbo	380	244	36
	" ditto	425	194	36					
			244	36				244	36

Dr. Ship Orozimbo Cr.

Date	Dr.	Fo.	Amount	Date	Cr.	Fo.	Amount
1833				1833			
1 mo.	To amt from page	138	564 51	1 mo.	By amt from page	138	279 06
..	.. B. C. Bank	379	290 64		.. Ship Benjn Rush	388	115 58
..	.. Sundry acct	380	5.343 55		.. Sundry acct 2c	391	267 32
..	.. ditto	381	26 40		ditto	392	9745 03
2 mo	.. ditto 2c	385	32 91				
	.. ditto	377	3763 73				
	.. ditto	389	192 45				
..	.. ditto	391	35 02				
	.. ditto	392	45 74				
	.. B. C. Bank	393	112 04				
			10.406 99				10.406 99
5 mo	To B. C. Bank	405	57 28	4 mo	By Cash Acct	404	8 25
	.. ditto	414	50 "		.. ditto	415	8 50
	.. Cash Acct	423	10 75		.. ditto	417	6 50
1835-5 mo.	.. Capt Caleb Kempton	610	130 86		.. T. S. C. Bank	422	74 36
					.. Sperm Stock my 4/4	478	11 50
	Transfd to New Ledger page	35	248 89		Transfd to New Ledger	35	109 11

Dr. James Durfee Junr. Cr.

Date	Dr	Page	Amount	Date	Cr	Page	Amount
1833 1 mo.	To amt from page	134	1.501 95	1833 1 mo.	By amt from page	134	2.503 59
	" New a/c	388	1.144 85	" "	" Ship Orozimbo	380	120 89
					" Interest a/c	386	22 32
			2.646 80				2.646 80
2 mo	To Bills Payable	388	1.164 87	2 mo	By Old a/c	388	1144 85
					" Interest a/c		20 02
			1.164 87				1.164 87
3 mo.	To Sperm Stock my ¼	400	40 25	3 mo	By Fish Grinnell & Co.	400	154 20
	" B. C. Bank	429	113 95				
			154 20				154 20
5 mo.	To B Com. Bank	501	26 74	1834 1 mo.	By Sperm Stock my ¼	460	26 74
1834 9 mo.	To B Com. Bank	538	50	1834 10 mo.	By Ship Braganza	531	1965 58
11 mo.	" ditto	544	300	12 mo.	" " India	556	1008 34
12 mo.	" do.	552	200	"	" Sperm Stock my ½	560	30 97
"	" Bills Payable	558	550	"	" Int. Act.	"	35 18
"	" Sperm Stock my ½	560	1019 32				
"	" New Act.	"	920 75				
			3040 07				3040 07

Dr. Francis Taber & Son Cr.

1231.89

Date	Dr	Page	Amount	Date	Cr	Page	Amount
1833 1 mo	To amt from page	40	155 25	1833 1 mo	By amt from page	40	587 56
	" B. C. Bank	401	100	"	" Ship Orozimbo	380	103 32
	ditto	414	100	1834 10 mo.	" " Braganza	531	222 07
	" ditto	429	100	12 mo.	" " India	555	179 80
	" ditto	469	50	1835 8 mo.	" " Brighton	635	139 14
	" ditto	542	50	1836 2 mo.	" Cash Rec'd	673	11 25
	" do.	552	150	" "	" Ship Timoleon	673	104 80
	" do. 805	615	100				
	" do.	641	100				
	" do.	648	50				
	" Sperm Stock my ½	664	11 25				
	" B Com. Bank	686	50				
	Transfd. to new Ledger page	12	1016 50		Transfd. to new Ledger page	12	1347 94

Dr. Bills Payable Cr.

1833				1833			
2 mo	To Sundry acc^t.	383	135 79	1 mo.	By Ship Orozimbo	377	135 79
" "	" ditto	"	48 90	" "	" ditto	"	48 90
" "	" ditto	"	100 "	" "	" ditto	"	100 "
	" B. C. Bank	419	105 30	" "	" ditto	"	105 30
	" ditto	"	100 79	" "	" ditto	"	100 79
2 mo	" Sundry acc^t.	383	100 "	" "	" ditto	"	100 "
" "	" ditto	"	100 "	" "	" ditto	"	100 "
" "	" ditto	"	100 "	" "	" ditto	"	100 "
" "	" ditto	"	75 03	" "	" ditto	"	75 03
	" B. C. Bank	419	692 50	" "	" Charles Grinnell	381	692 50
	" B. C. Bank	401	695 93	2 mo	" Campbell & Hawes	382	695 93
	" ditto	411	2.500 "	" "	" Sundry acc^t.	"	2.500 "
	" ditto	419	548 50	" "	" D. R. Greene & Co.	383	548 50
	" ditto	"	600 "	" "	" Bills Payable	384	600 "
4 mo	" B. C. Bank	405	1.000 "	" "	" Sundry Acc^t.	385	1.000 "
	" ditto	419	537 50		W. P. Grinnell	387	537 50
	" ditto	419	405 24		" A & N. B. Gibbs	"	405 24
	" B. C. Bank	411	220 54		" A. H. Seabury	"	220 54
	" ditto	414	582 44		" S. Durfee Jun	388	582 44
	" B. C. Bank	411	582 43		" ditto	"	582 43
	" B. C. Bank	411	600 "	" "	" Sundry acc^t.	394	600 "
	" ditto	419	1.051 43		" Davis Chase	395	1.051 43
	" ditto	"	1.000 "		" Sundry acc^t.	396	1.000 "
	" B. C. Bank	411	1.200 "		ditto	397	1.200 "
	" ditto	"	500 "		" ditto	399	500 "
	" ditto	"	800 "		" ditto	"	800 "
	" ditto	414	2.000 "		" ditto	402	2.000 "
	" ditto	"	1.000 "		" ditto	403	1.000 "
	" Bills Payable	428	1.284 63		" Estate W. Russell Sr.	404	1.284 63
	" B. C. Bank	419	2.500 "		" Sundry acc^t.	"	2.500 "
	" ditto	"	2.500 "		" ditto	405	2.500 "
	" ditto	"	1.200 "		" ditto	406	1.200 "
	" Sundry acc^t.	433	1.000 "		" ditto	407	1.000 "
	" B. C. Bank	419	1.500 "		" ditto	"	1.500 "
	" ditto	"	1.500 "		" ditto	408	1.500 "
	" ditto		600 "		" ditto	409	600 "
	" Sundry Acc^t.	517	1,000 "		" Bills Payable S. T.	"	1.000 "
	" B. C. Bank	424	1.300 "		" Sundry acc^t.	412	1.300 "
	" B. C. Bank	421	1.500 "		" ditto	"	1.500 "
	" ditto	"	750 "		" ditto	413	750 "
	" ditto	424	625 "		" W. R. Rotch & Co.	"	625 "
	" ditto	435	625 "		" ditto	"	625 "
	" B. C. Bank	425	2.000 "		" Sundry acc^t.	415	2.000 "

Dr. David R. Greene & Co. Cr.

1833 2 mo	To Bills payable	383	548	50	1833 1 mo	By Ship Orozimbo	380	548 50

Dr. Mark B. Palmer Cr.

1833 1 mo	To amt from page	25	45	"	1833 1 mo	By amt from page	25	189 97
2 mo	" Sundry acc^ts	382	46	25	" "	" Ship Orozimbo	381	6 08
	" B. C. Bank	393	176	48	2 mo	" Sundry acc^ts	382	71 68
			267	73				267 73
1835-2 mo.	To Lydia Russell	580	45	"	1835-2 mo.	By Sundry Acc^ts	581	45 "
1836-2 mo.	" do.	680	45	"	1836-2 mo.	" do.	680	113 46
" 3 mo.	" Dom. Bank	686	68	46				
			113	46				113 46

Dr. Sumner & Robinson of Baltimore Cr.

1833 2 mo	To Henry Payson & Co.	383	166 85	1833 4 mo	By Sundry acc^ts.	403	166 85
	" Sundry acc^ts.	418	15 88		" B. C. Bank	412	66 40
	" B. C. Bank	419	47 64				
			230 37				233 25

Dr. Elisha Dunbar Cr.

1835 1 mo.	To Sperm Stock My ½	564	14 55	1835 1 mo	By E. Dunbar & Co.	574	14 55

Dr. Samuel James Cr.

1833 2 mo	To Sundry acc^ts.	382	125 85	1833 2 mo.	By Lydia Russell	382	125 85

Dr. Sullings & Parkhurst Cr.

1833 5 mo	To Sundry acc^ts &c.	409	224 96	1833 5 mo	By Sundry acc^ts.	409	224 96

Dr. Robinson & Co. of Providence Cr.

1833. 2 mo.	To. R. Weeden & Co.	388	2.221 13	1833 2 mo	By Sundry acc^ts.	386	1.000 "
	" Sundry acc^ts.	477	638 15		" R. Weeden & Co.	388	600 "
	" New Account.	478	686 01		" Sundry acc^ts.	405	600 "
					" ditto	420	200 "
					" ditto	422	300 "
					" ditto	434	300 "
					" ditto	472	500 "
					" ditto	477	45 29
			3545 29				3545 29
1834 6 mo.	To Sperm Stock my Half	488	1263 49		By Sundry Accounts	500	500 "
" 8 mo.	" ditto	518	474 "		By Old acc^t.	478	686 01
					" Sundry Accounts	505	500 "
	Transfered to Robinson Brown & Co's a/c page 249		1737 49		Transfered to Robinson Brown & Co's a/c page 249		1686 01

Dr. Ship Benjamin Rush & Owners Cr.

1833	To. Ship Oroonimbo.	388	115 58	1833	By B. C. Bank	390	115 58

Dr. Enoch Horton & Co. Cr.

1833 2 mo.	To Interest a/c	392	3 59	1833.	By am^t. from page	38	125 .
	" Lydia Russell.	394	70 "		" Ship Oroonimbo.	389	119 67
	" B. C. Bank.	401	171 08				
			244 67				244 67

Dr. William Coffin Cr.

1833				1833			
2 mo	To Interest a/c	393	2 74	2 mo	By Ship Oroximbo	389	59 20
	" B. C. Bank	394	88 71		" Sperm Stock	392	32 25
			91 45				91 45
10 mo	To Sales of C. Oil	424	9 "	1834 3 mo	By Ship Braganza	480	290 "
	" Bills Payable	480	290 "				

Dr. Howland & Britt Cr.

1833	To Expense acct.	397	5 25	1833 2 mo	By Ship Oroximbo	392	42 24
	" B. C. Bank	401	36 99				
			42 24				42 24

Dr. Taber & Shearman Cr.

1833 3 mo	To Lydia Russell	398	80 "	1833 3 mo	By Sundry accts.	398	80 "
1834 3 mo.	" Sundry Accounts	490	191 35	1834 3 mo.	By Sundry Accounts	490	191 35
1835 1 mo.	" Sperm Stock my 1/2	564	32 63	10 mo.	By Ship Braganza	531	9 25
	" B. Com. Bank	579	210 78	12 mo.	" " India	556	95 30
				"	" Central Wharf	576	138 86
			243 41				243 41
1836 1 mo.	To Sundry Acs.	667	337 81	1836 1 mo.	By Central Wharf	666	296 24
				" "	" Sundry Acs.	"	41 57
			337 81				337 81

Dr. Spermaceti Stock my Fourth Cr

Date	Debit	Folio	Amount	Date	Credit	Folio	Amount
1833				1833			
2 mo	To Sundry acct 2 E	392	369 25	2 mo.	By Old account	390	11.000 52
	" B. C. Bank	393	19 75		" Cash a/c	396	7 74
	" ditto	401	83 60		" Sundry acct 2 E	400	78 25
	" W. Russell Jr Estate	403	12 46		" Estate Wm Russell	403	3 32
	" B. C. Bank	414	156 77		" Bills Receivable	404	812 10
	" Cash acct	415	3 75		" Cash a/c	409	26 -
	" B. C. Bank	419	34 45		" ditto	413	64 76
	" ditto	429	17 20		" Bills Receivable	416	121 48
	" Cash account	430	131 75		" Cash acct	-	54 49
	" ditto	441	5 07		" ditto	424	5 70
	" E. Dunbar & Co.	449	2 09		" T. at C. House	431	144 77
	" Davis Chase	454	1 .		" Sperm Stock my ½	462	80 33
	" S. Durfee Jr	460	26 74		" Sundry acct	463	339 92
	" Cash Acct	461	45		" G. Minturn & Co	470	3.022 95
	" B. C. Bank	464	24 25		" Cash acct	475	38 15
	" Sundry acct	478	63 37		" Sales Elephant Oil	478	754 13
	" W. R. Rotch & Co.	480	3369 89		" Expense a/c	479	51 30
	" New account	"	12379 12		" Interest account	480	95 05
			16,700 96				16.700 96
1836 3 mo.	To Bills Payable	585	1950 -	1834 2 mo.	By Old account	480	12379 12
					" Cash Account	488	2 "
				6 mo.	" ditto	503	1 "
				12 mo.	" Sperm Stock my ½	572	16 50
	Transfd. to New Ledger page	33	1950 -		Transfd. to New Ledger page	33	12.398 62

Dr. Commission Account Cr.

Date		Account	Folio	Amount		Date		Account	Folio	Amount	
1834						1833					
1 mo		To Sundry acct.	467	126	72	3 mo		By Old acct.	398	13.102	92
		" Ship India	469	730	74	12		" Cargo Ship Braganza	442	517	76
		" W. R. Rotch & Co.	481	136	90			" " " India	457	1.293	45
		" Daniel Wood	562	101	18			" S C Bunting	482	1	20
		" do.	563	72	–			" Patrick Hynes	498	20	77
								" Ship Braganza	547	809	44
								" " India	562	706	52
								" Sperm Stock My 1/2	572	1185	04
								" Cargo of S Brighton	590	619	10
								" " " Ship Timoleon	622	420	52
								" Ship Brighton	639	577	79
								" Sperm Stock My 1/2	666	805	–
								" Ship Timoleon	674	515	80

Dr. New Port Bank Cr.

Date		Account	Folio	Amount		Date		Account	Folio	Amount	
1833						1833					
4 mo		To Fish Grinnell & Co.	402	5.817	"	4 mo		By Fish Grinnell & Co.	402	5.817	"
		" Fish Grinnell & Co.	407	5.817	"			" Sundry acct 2 &	408	5.817	–
		" Grinnell Minturn & Co.	448	5.817	"			" G. Minturn & Co.	448	5.817	"
1834 4 mo.		By Bills Receivable	489	2776	50			By Bills Payable	489	3,000	"
		" B Com. Bank	490	223	50						
				3,000	00					3,000	00

Dr. Bedford Commercial Bank. Cr.

Date	Particulars	Fo.	Amount	Total	Date	Particulars	Fo.	Amount
1833					1833			
4 mo.	To Old acct fo 176	.		25 20	4 mo	By Sundry accts	405	7108 85
	" Sundry accts	401	230 .			" New acct	.	17 92
	" ditto 3 E	402	2344 .					
	" ditto 2 E	403	1155 93					
	" ditto 3 E	404	3371 64					
				7126 77				7.126 77
5 mo	To Old account	.		17 92	5 mo.	By B. C. I. Stock	408	276 .
	" Sundry acct 2 E	405	3.067 45			" Sundry accts	410	399 90
	" ditto 3 E	406	1.837 40			" ditto	411	11.892 41
	" ditto 3 E	407	3.056 21			" New acct	.	265 63
	" ditto 2 E	408	3.084 25					
	" ditto 2 E	409	1.069 70					
	" ditto 2 E	410	701 01					
				12.833 94				12.833 94
6 mo	To Old account	.		265 63	6 mo	By check not presented	410	10 50
	" Sundry acct 3 E	412	2.530 15			" Sundry accts	414	4640 58
	" ditto " 2 E	413	1.525 72			" New acct	"	20 42
	" Cash b & L	414	350 "					
				4.671 50				4671 50
7 mo	To Old account	.		20 42	7 mo	By Sundry accts	418	422 37
	" Sundry accts 4 E	415	4.827 43			" ditto	419	16.596 21
	" ditto 4 E	416	5.142 90			" New account	419	143 32
	" ditto 4 E	417	4195 33					
	" ditto 2 E	418	2.948 50					
	" New acct	420	27 32					
				17161 90				17161 90
8 mo	To Old account	.		143 32	8 mo	By check not presented	420	27 30
	" Robinson & Co.	420	197 90			" Sundry accts	421	3.056 74
	" Sundry Accts 4 E	421	2798 28			New Account	.	82 76
	" New Account	422	27 30					
				3166 80				3166 80
9 mo.	To Old Account	.		82 76	9 mo	By check not presented	422	27 30
	" Sundry Accts 4 E	422	2.459 47			" Sundry accts	425	10.647 24
	" ditto " 3 E	423	4.209 05			" New account	.	12 04
	" ditto 2 E	424	3.908 .					
	" New account	.	27 30					
				10.686 58				10686 58
10 mo.	To Old Account	.		12 04	10 mo	By check not presented	424	27 30
	" Lydia Russell	424	100 "			" Cash acct	427	46 63
	" Cash b & L	425	400 .					
	" Sundry accts 4 E	426	2.119 50					
	" Bills Payable	427	540 "					
	" Sundry accts 2 E	428	1.887 40					
				5058 94				73 93

Dr. Elkanah Tallman Cr.

Date			Page	$	cts	Date			Page	$	cts
1833 4 mo		To amt from page 22	.	2.156	72	1833 4 mo		By amt from page 22	.	716	70
		" Interest acct	406	101	83			" New account	406	1.541	85
				2.258	55					2258	55
5 mo		To Old account	406	1.541	85	5 mo		By Sundry acct	406	1.585	21
		" Interest acct		43	36						
				1.585	21					1.585	21
1835. 7 mo.		To Cargo Sh. Timoleon	624	3,768	90	1835. 7 mo.		By Cargo Ship Timoleon	623	3,767	80
1836. 2 mo.		" Ship Timoleon	672	2,551	28	" 8 mo.		" Ship Timoleon	633	285	55
" 3 mo.		" Sundry Accs	685	704	29	" 12 mo.		" Bills Receivable	660	1,000	"
						1836. 3 mo.		" do.	683	1,971	12
				7,024	47					7,024	47
1836. 4 mo.		To Amt. to Cr. in New Ledger page 8		697	70	1836. 3 mo.		By Old Acs	685	697	70

Dr. James M. Grinnell Cr.

Date			Page	$	cts	Date			Page	$	cts
1833 11 mo		To Ship India	434	42	35	1834 1 mo		By Cargo Ship India	458	2282	56
		" Cargo Ship India	468	2344	40			" Ship India	475	142	26
		" B Com Bank	487	26	"						
		Transfd. to New Ledger page 20		2412	75			Transfd. to New Ledger page 20		2425	82

Dr. Interest Account Cr.

Date	Particulars	Folio	Amount
1833. 5 mo	To am^t from page	169	555 97
	" Bills Payable	408	15 75
	" ditto	409	6 30
	" Bills Receivable	410	1 34
	" B. C. Bank	411	80 42
	" Sundry acc^ts 3 E.	412	62 90
	" ditto 3 E.	413	25 93
	" B. C. Bank	414	90 "
	" Sundry acc^ts 4 E.	415	73 28
	" ditto 4 E.	416	78 78
	" ditto 3 E.	417	59 10
	" ditto 2 E.	418	51 50
	" B. C. Bank	419	86 30
	" Robinson & Co.	420	3 10
	" Sundry acc^ts 2 E.	421	34 52
	" ditto 3 E.	422	36 89
	" ditto 2 E.	423	40 95
	" ditto 2 E.	424	92 "
	" B. C. Bank	425	36 "
	" Bills Payable	426	10 50
	" Sundry acc^ts 3 E.	427	155 13
	" ditto 2 E.	428	78 90
	" Bills Receivable	429	7 52
	" Sundry acc^ts 2 E.	431	31 60
	" ditto 3 E.	432	44 20
	" Bills Receivable	433	15 87
	" Sundry Acc^ts 2 E.	434	17 25
	" B. C. Bank	435	22 68
	" Bills Receivable	436	23 67
	" Sundry acc^ts	438	45 04
	" ditto	439	8 76
	" Bills Payable	-	10 50
	" Bills Receivable	440	5 10
	" Bills Payable	442	42 "
	" Sundry Acc^ts 2 E.	443	15 15
	" Bills Payable	446	31 50
	" G. Minturn & Co.	448	183 "
	" Bills Payable	452	10 50
	" Sundry Acc^ts 2 E.	456	39 67
	" Bills Payable	458	8 40
	" ditto	461	10 50
	" G. Minturn & Co.	462	1.067 48
	" Bills Receivable	466	44 23

Date	Particulars	Folio	Amount
1833. 5 mo	By am^t from page	169	284 58
	" Sullings & Parkhurst	409	1 96
	" M. Tempton	410	70 57
	" S. Rotch	413	15 81
	" Sundry acc^ts 2 E.	420	24 84
	" ditto 2 E.	432	80 54
	" Bills Receivable	433	45 30
	" Ship India	434	16 81
	" Lawrence Grinnell	443	144 76
	" R. S. Smith	448	324 91
	" S. & S. Mitchell	449	249 34
	" W. S. & B. Cummings	452	5 51
	" G. Minturn & Co.	461	25 96
	" G. Howland	462	9 98

Dr. Bills Payable. Cr.

1833					1833.				
10m.	To B. C. Bank.	425	2.700	..	7mo	By Sundry acc^t.	416	2.700	..
..	ditto	..	1.200	..		.. ditto	417	1.200	..
..	ditto	..	1.500	..		.. ditto	..	1.500	..
"	Bills Payable	517	1.400	"		Bills Payable		1.400	..
..	B. C. Bank	425	1.000	..		.. Sundry acc^t	418	1.000	..
..	ditto	429	1.500	..		.. ditto	421	1.500	..
..	ditto	435	1.500	..		.. ditto	422	1.500	..
,	ditto	522	600	"		Bills Payable	..	600	..
..	B. C. Bank	435	2.700	..		.. Sundry acc^t.	423	2.700	..
..	ditto	"	1.200	..		.. ditto	..	1.200	..
..	ditto	..	1.500	..		.. ditto	424	1.500	..
"	Wm R Rotch & Co.	489	2500	"		.. ditto	..	2.500	..
..	ditto.	450	1.000	..		.. ditto	426	1.000	..
"	Newport Bank	489	3,000	"		.. ditto.	427	3000	..
"	Bills Payable	533	1600	"		.. ditto S.T.	..	1.600	..
..	B. C Bank.	450	1.200	..		.. ditto	428	1.200	..
"	Sundry acc^t.	478	1.350	93		.. ditto	"	1.350	93
"	B. C. Bank.	479	800	..		W. R. Rotch & Co.	..	800	..
,	B C Bank	486	750	"		.. ditto	..	750	..
"	Sundy Accounts	494	350	"		.. ditto.		350	..
"	B C Bank	486	400			ditto.	..	400	..
..	B. C. Bank.	465	1.200	..		, Sundry acc^t	431	1.200	..
..	ditto	"	2.000	..		.. ditto	432	2.000	..
..	ditto	"	1.000	..		" ditto	"	1.000	..
"	Bills Payable (498) - 450 B Com^l Bank (502) - 300		750	"		.. Bills Payable	433	750	..
..	B. C. Bank.	465	1.200	..		.. Sundry acc^t.	434	1.200	..
,	B Com. Bank	486	500			W. R. Rotch & Co.	435	500	..
"	B C Bank	486	300			.. ditto	..	300	..
..	B. C. Bank.	469	750	..		.. ditto	..	750	..
"	Sundry Acc^s	494	300	"		.. Maxfield & Tripp.	439	300	..
..	B. C. Bank.	479	1.000	..		.. Sundry Acc^t.	..	1.000	..
"	B. C. Bank.	450	581	91		.. Ship Braganza.	441	581	91
"	do.	634	62	50		.. ditto.	..	62	50
..	B. C. Bank.	469	27	25		.. T. D. Lucas.	..	27	25
"	B Com. Bank	524	301	"		.. Daniel Wood.	442	301	..
,	B Com. Bank	503	17	25		.. ditto	..	17	25
..	B. C. Bank.	479	4.000	..		.. Sundry acc^t.	..	4.000	..
..	ditto	"	1.000	..		ditto	443	1.000	..
..	Jepthia Wilkey.	457	842	89		.. Jepthia Wilkey.	444	842	89
"	Thos. D Lucas	492	1500	"		.. Thomas D. Lucas.	445	1.500	..
"	B C Bank. - 500. Sundry Accounts 500	486 497	1,000	"		.. Antone Jose.	446	1.000	..
,	BC. Bank - $200 B. C. Bank 479 $2.00 (489) $131.79 - B Com. Bank 168.21	486 533	700	"		.. Joseph Sylvia.	..	700	..
	Sundry Acc^s (494) $700 B. Com. Bank (519) 250 " Sundry Acc^t (532) 1250		2200	"		.. Michael Baker.		2200	..

Dr. Cash Account Cr.

Date	Dr.	Folio	Amount		Date	Cr.	Folio	Amount	
1833					1833				
7 mo.	To Amt from page	179	62	49	7 mo.	By Amt from page	179	7	25
	" Ship Oronimbo	417	6	50		" B. C. Bank	417	54	43
	" B. C. Bank	418	75	.		" Expense acct	420	82	81
			144	49				144	49
	To B. C. Bank	421	230	.	8 mo	By R. Shaw	428	15	.
						" Expense acct	422	215	.
			230	.				230	.
9 mo	To Stock in S. I. B. Boston	423	75	"	9 mo	By Sundry acct 2E	423	360	75
	" Sundry Acct 2E	424	8	70		" expense acct	425	112	95
	" B. C. Bank	425	390	"					
			473	70				473	70
10 mo	To Sundry acct	427	114	63	10 mo	By B. C. Bank	426	25	.
	" B. C. Bank 2E	430	269	60		" Sundry acct	427	114	63
						" ditto	430	134	75
						" expense ~~ditto~~ acct	431	105	85
			384	23				384	23
11 mo	To B. C. Bank	436	170	.	11 mo	By Sundry acct	431	4	71
	" Marine Bank	446	25	.		" ditto	441	127	84
	" B. C. Bank	451	471	10		" ditto	443	384	07
	" Ship Braganza	460	30	75		" ditto	446	45	55
	" B. C. Bank	465	300	"		" Expense acct	448	3	31
	" ditto	469	50	.		" Lydia Russell	452	5	.
	" J. Howland	472	62	75		" Sundry Acct	460	52	82
	" Sperm Stock my ½	473	26	86		" ditto	461	145	05
	" Lydia Russell	474	35	57		ditto	470	17	35
	" Sundry Acct	475	93	15		" Lydia Russell	473	6	.
	" Bills Receivable	477	492	08		" Sundry Acct	474	34	19
	" B. C. Bank	479	55	.		" B. C. Bank	475	80	.
						" Peleg Clark	476	15	.
						" B. C. Bank	477	492	08
						" Sperm Stock my ¼	478	51	87
						" Sundry Acct	480	74	12
						" Expense a/c	"	273	29
1834			1812	26				1812	26
3 mo.	To Sperm stock my ½	482	23	02		By			
	" Sundry Accounts 2E	488	62	"		" Lydia Russell	485	1	.
	" Sperm stock my ½	484	51	94		" Sundry Accounts	486	42	70
	" B. Com. Bank	494	150	"		" Sperm Stock my Half	488	2	87
	" Geo. S. Nelson	493	4	87		" Elephant Oil a/c	490	"	90
	" E. Russell & Son	497	100	"		" Ship Braganza	492	4	60
						" Geo. S. Nelson	493	0	00
						" Ship Braganza	496	10	"
						" Do.	497	6	75
	Transfered to page — 233		391	83		Transfered to page	233	68	83

Dr. Fish Grinnell & Co. Cr.

Date	Dr.	Fol.	$	cts	Date	Cr.	Fol.	$	cts
1833 7 mo.	To Amt. from page	109	12.141	95	1833 7 mo.	By Amt. from page	109	31.804	25
	" Bills Payable	427	2.908	50		" Sundry acct.	417	1.500	"
	" S. H. Field & Co.	430	1.500	"		" ditto	418	2.000	"
	" Newport Bank	448	5.817	"		" ditto	448	6.000	"
	" ~~Grin.~~ W. R. Rotch & Co.	449	5.016	80		" W. R. Rotch & Co.	461	5.016	80
	" G. Minturn & Co.	461	25	96		" Sundry Acct.	462	1.842	13
	" G. Minturn & Co.	462	20.758	97					
			48.169	18				48.169	18

Dr. David Bisemore Cr.

Date	Dr.	Fol.	$	cts	Date	Cr.	Fol.	$	cts
1834 1 mo.	To B. C. Bank	466	100	"	1834 1 mo.	By Ship India	467	200	"
	" ditto	469	100	"					
			200	"				200	"
7 mo.	To B. Com. Bank	510	16	50	1834 6 mo.	By Ship Braganza	508	26	50
11 mo.	" ditto	542	100	"	" 12 mo.	" " India	560	200	"
1835 1 mo.	" do.	569	100	"	1835 4 mo.	" " Brighton	595	150	
4 mo.	" do.	596	150	"	" 7 mo.	" Sundry Acct.	620	300	"
6 mo.	" do.	616	50	"	" 12 mo.	" Ship Timoleon	659	159	
7 mo.	" do.	619	150	"					
8 mo.	" do.	634	100	"					
11 mo.	" do.	656	75	"					
12 mo.	" do.	663	84	"					
"	" New Acct.	683	10	–					
			835	50				835	50
					1836 3 mo.	By Old Acct.	683	10	–

Dr. Bills Receivable Cr

Date	Dr.	Fol.	$	cts	Cr.	Fol.	$	cts
1833. 10 mo	To Real Estate .	427	897	65	By			
	" W. R. Rotch & Co.	429	550	..	" Sundry acc^ts.	429	550	..
	" ditto . .	"	450	..	" ditto . .	431	450	..
	" ditto . .	.	700	..	" ditto . .	433	700	..
	" ditto . .	"	600	..	" Sundry acc^ts.	432	600	..
	" Real Estate .	431	1.491	95	" B Com. Bank . 600 ,, 537 ditto . . 308 ,, 590 " Cash . . . 583.95 595 " Sundry Acs. . . 5.525 665 " do. . . . 377.48		1491	95
	" Sundry Acc^ts.	432	994	50				
	" W. R. Rotch & Co.	435	750	..	" Sundry acc^ts.	436	750	..
	" ditto . .	"	300	..	" ditto . .	440	300	..
	" ditto . .	"	500	..	" Sundry Acc^ts.	436	500	..
	" M. & Thompson .	440	300	25	" ditto . .	443	300	25
	" Lawrence Grinnell	442	3.200	..	" ditto . .	456	3.200	"
	" ditto . .	443	3.046	75	" W. R. Rotch & Co.	449	3.046	75
	" ditto . .	"	3.235	72	" Sundry Acc^ts.	466	3.235	72
	" Robert. S. Smith	448	4.652	58	" W. R. Rotch & Co.	449	4.652	58
	" ditto . .	"	4.652	58	" Bills Receivable	471	4.652	58
	" ditto . .	.	4.652	58	" ditto	500	4.652	58
	" S & S Mitchell	454	2.844	29	" G. Minturn & Co. .	471	2844	29
	" ditto . .	"	2.844	29	" Wm R Rotch & Co.	483	2844	29
	" ditto . .	.	2.844	29	" Sundry Accounts	489	2844	29
	" Bills Receivable	471	1.000	..	" Sundry Acc^s	483	1.000	..
	" ditto	..	500	"	" Daniel Wood . .	474	500	.
	" ditto	..	500	..	" Sundry acc^ts. .	477	500	.
	" ditto	.	800	..	Sundry accounts	482	800	
	" ditto	.	700	..	" W. R. Rotch & Co.	480	700	..
	" ditto	.	500	..	" Sundry Acc^s . .	485	500	
	" ditto	..	652	58	" W R Rotch & Co.	488	652	58
	" Wm R Rotch & Co .	484	1,000		" Sundry Acc^s	485	1,000	"
	" B Com. Bank .	487	300	25	" B Com. Bank 192.57 - 569 " Sundry Acs. New York 107.68 - [illegible]		300	25
	" Wm R Rotch & Co. .	487	800	"	" Sundry Acc^s	487	800	"
	" Wm R Rotch & Co.	489	1000	"	" Sundry Accs.	496	1,000	"
	" Wm R Rotch & Co.	490	2000	"	" ditto	496	2,000	"
	" Wm R Rotch & Co.	492	1000	"	" ditto	496	1,000	"
	" Wm R Rotch & Co.	493	1000	"	" ditto	496	1,000	"
	" Do.	495	500	"	" ditto	499	500	"
	" Do.	498	800	"	" ditto	500	800	"
	" Do.	504	1500	"	" ditto	509	1500	"
	" Ship Wiscasset	505	1000	"	" ditto	530	1000	"
	" ditto	505	1000	"	" ditto	"	1000	"
	" Wm R Rotch & Co.	508	800	"	" ditto	509	800	"
	" Sundry Accs. 23	508	1629	46	" Sundry Accounts	508	1629	46
	" Wm R Rotch & Co.	509	500	"	" Wm R Rotch & Co.	509	500	"
	" Austin Cross .	512	100	"	" Sundry Accs	517	100	"
	" Wm R Rotch & Co.	514	1000	"	" Sundry Accs	517	1000	"

Dr. Bedford Commercial Bank Cr.

1833				1833			
10mo.	To Amt from page 193		5.058 94	10mo.	By Amt from page	193	73 93
	" Bills Receivable	429	542 48		" Sundry acct.	429	5.004 85
	" Cash b & L.	430	100 ..		" ditto	430	480 24
	" New Acct.	"	5 27		New Account		137 67
					Cash acct.	"	10 ..
			5.706 69				5.706 69
11mo.	To Old account		137 67	11mo.	By check not presented		5 27
	" Sundry acct 3 E.	431	1.738 40		" Bills Payable	433	250 ..
	" ditto " 4 E.	432	3.630 80		" Sundry Acct.	435	8.649 96
	" ditto " 2 E.	433	984 13		" ditto	436	541 65
	" ditto " 4 E.	434	2.052 17				
	" Cash b & L.	435	800 ..				
	" New Acct. check	436	57 10				
	" New Account		56 61				
			9.446 88				9.446 88
12mo.	To Bills Receivable	436	1.226 33	12mo.	By check not presented		57 10
	" Bills Payable	439	989 50		" Old Account		56 61
	" Bills Receivable	440	294 90		" Sundry Acct.	450	6.271 25
	" Cash b & L.	441	100 ..		" ditto	451	4.003 87
	" Bills Payable	442	3.958 ..		" ditto	452	560 44
	" Sundry Acct 2 E.	443	1.285 10		New Account		383 46
	" Bills Payable	446	2.968 50				
	" Marine Bank	450	510 40				
1834			11.332 72	1834			11.332 72
1mo.	To Old Account		383 46	1mo.	By Sundry Acct.	463	3.366 38
	" Sundry Acct 2 E.	452	1.203 30		ditto	465	9.960 78
	" ditto " 2 E.	456	5.160 33		ditto	466	809 02
	" ditto " 2 E.	457	5.265 .		ditto	469	1.949 45
	" Bills Payable	458	791 60		New Account		1.299 05
	" Cash b & Lent	459	400 .				
	" Bills Payable	461	989 50				
	" Sundry Acct.	466	3.191 49				
			17.384 68				17.384 68
2mo.	To Old Account		1.299 05	2mo.	By Sundry Acct.	479	13.439 26
	" Sundry Acct 3 E.	472	1.578 85				
	" ditto " 2 E.	475	4.538 .				
	" ditto " 2 E.	476	1.389 50				
	" ditto " 3 E.	477	3.865 11				
	" Bills Payable	478	587 70				
	" New Acct. check	479	31 80				
	" New Acct.		149 25				
			13.439 26				13.439 26

Dr. Repairs at Candle House Cr.

1833. 10 mo.	To B. C. Bank	429	18 70	1834. 1 mo.	By Sundry acct.	471	1776 35
	" Cash account	430	3 "				
	" Sundry accts. 2 E.	431	146 35				
	" expense acct.	440	162 08				
	" Sundry accts. 2 E.	466	1.033 77				
	" ditto . 3 E.	469	412 45				
			1776 35				1776 35

Dr. Austin Cross Cr.

1833. 10 mo.	To Sales of E. Oil	428	450 25	1834. 7 mo.	By Bills Receivable	512	100 "
1835-3 mo.	" [illegible] Acct.	600	17 50	10 mo.	" B. Com. Bank	530	200 "
				1835-4 mo.	" L. Cross	600	89 47
				" "	" Cash	"	78 28
			467 75				467 75
1835-4 mo.	To Sales of Elephant Oil	600	177 75	1835 4 mo.	By Cash	600	212 "
	Transfd. to New Ledger page 18		177 75		Transfd. to New Ledger page 18		212 "

Dr. Maxfield & Tripp Cr.

Date		Folio	Amount	Date		Folio	Amount
1833 10 mo	To B. C. Bank	429	100 ..	1834 1 mo	By Sundry Acct.	466	969 39
	" Bills Payable	439	300 ..		" M Interest a/c	473	8 38
	" B. C. Bank	466	100 ..				
	" ditto	469	50 ..				
	" Bills Payable	474	427 77				
			977 77				977 77

Dr. Benjamin Coombs Cr.

Date		Folio	Amount	Date		Folio	Amount
1833 11 mo	To Ship India	434	42 35	1834 1 mo	By Cargo Ship India	458	2283 56
	" Cargo Ship	468	2345 60		" Ship India	460	18 32
1834 5 mo	" B. Com. Bank	501	46 "		ditto	475	142 26
" 8 mo	" ditto	521	10 19				
			2444 14				2444 14

Dr. Moses H. Grinnell Cr.

Date		Dr.	Fol.	$	cts	Date		Cr.	Fol.	$	cts
1833. 11 mo.		To B. C. Bank . .	436	51	..	1836, 3 mo.		By Grinnell Minturn & Co	676	51	..

Dr. Sperm Oil Speculation. Ship Braganza's Cargo. Cr.

Date		Dr.	Fol.	$	cts	Date		Cr.	Fol.	$	cts
1834 1 mo.		To Cargo Ship Braganza	453	30.459	52	1833 12 mo.		By Lawrence Grinnell	445	9.337	71
		" Sundry Acc^t. .	453	36.491	35			" R. S. Smith . .	448	13.632	82
		" ditto . . .	471	1.231	23			" S. & S. Mitchell .	449	8.175	11
								" Sundry Acc^t. .	454	37.036	45
				68182	10					68.182	10

Dr. Cargo of Ship Braganza Cr

Date		Account	Folio	Amount	Date		Account	Folio	Amount
1833 12 mo		To Daniel Wood	440	750 50	1834 1 mo		By Sundry Acct.	452	103553 15
		" Sundry Acct.	442	1.032 65					
		" ditto	449	101770 "					
				103553 15					103553 15

Dr. Charles W. Morgan Cr.

Date		Account	Folio	Amount	Date		Account	Folio	Amount
1834	8 mo.	To Bedford Coml. Bank	519	150 "	1833	12 mo	By Sundry Acct.	447	211 05
"	"	" ditto	521	61 05					
				211 05					211 05

Dr. Bills Payable Cr.

1834. 2 m..	To B. C. Bank . .	479	3.000	..	1833. 12 m..	By Sundry Acct.	446	3.000	..
	" B C Bank . .	486	1.000	"		" ditto . .	452	1.000	..
	" B C Bank . .	511	108	52		" S & I Mitchell	454	108	52
	" B C Bank . .	486	2.000	"		" Sundry Acct. .	456	2.000	..
	" B C Bank . .	486	800	"		" ditto . . .	458	800	..
	" B C Bank . .	486	1,000	"		" ditto . .	461	1.000	..
	" B. C. Bank . .	469	106	..		" Daniel Wood .	467	106	..
	" Bills Payable . .	539	500	"		" Bills Payable . .	472	500	..
	" B Com. Bank	494	800	"		" Sundry Acct. .	"	800	..
						ditto . . .	473	751	.
	" B Com. Bank	524	91	"		" Ship India my 1/8	"	91	..
						" ditto . .	"	63	50
						" Ship Braganza my 1/8 .	"	321	.
	" B Com. Bank	494	226	"		" ditto . .	"	226	.
	" ditto	505	427	77		" Mayfield & Tripp	474	427	77
	" Sundry Acct	494	4000	"		" Sundry Acct. .	475	4.000	..
	" B Com. Bank	494	1000	"		" ditto . . .	476	1.000	..
	" B Com. Bank	502	6,000	"		" G. Minturn & Co. .	"	6.000	..
	" ditto	505	38	50		" Sperm Stock my 1/8	"	38	50
						" ditto . . .	"	46	.
	" B Com. Bank	494	3000	"		" Sundry Acct. .	477	3.000	.
	" B Com. Bank	507	413	"		" ditto . .	"	413	.
	" ditto	507	600	"		" ditto . . .	478	600	.
	" Bills Payable	527	1392	12		" ditto .	"	1392	12
	" B Com. Bank	552	290	"		" William Coffin . .	480	290	.
	" B Com. Bank	502	1,000	"		" Sundry Acct. .	481	1.000	.
	" B Com. Bank	502	800	"		" Sundry Acct. .	482	800	.
	" B Com. Bank	502	1500	"		" Sundry Acct. . .	483	1500	.
	" do.	521	453	12		" Thos. D Lucas . .	483	453	12
	" B Com. Bank	502	300	"		" Sundry Acct. . .	484	300	"
	" ditto	502	600	"		" Sundry Acct. .	484	600	"
	" do.	515	456	50		" Ship Bragaza . .	485	456	50
	" B Com. Bank	502	800	"		" Sundry Acct. .	485	800	"
	" ditto	519	131	79		" Joseph Sylvia	489	131	79
	" B Com. Bank	497	400	"		" Nahum B Haywood	490	400	"
	" ditto	516	1000	"		" Wm. R Rotch & Co.	492	1000	"
	" ditto	521	630	93		" Interest Account	492	630	93
	" B Com. Bank	519	750	"		" Wm. R Rotch	492	750	"
	" B Com. Bank	516	507	75		" Thos. D Lucas	492	507	75
	" ditto	516	548	09		" Thos. D Lucas	492	548	09
	" B Com. Bank	502	57	19		" Ship Braganza	493	57	19
	" do.	522	798	05		" Jno. W Shaw	493	798	05
	" B Com. Bank	519	800	"		" Wm. R Rotch	494	800	"

Dr. Spermaceti Stock my Half. Cr.

Date	Dr.	Folio	Amount	Date	Cr.	Folio	Amount
1833. 12 mo.	To C. W. Morgan	447	150 .	1834. 2 mo.	By Cash Acct.	473	26 86
	" E. Dunbar & Co.	449	6 06		" C. Minturn & Co.	476	1274 33
	" B. C. Bank	451	21 91		" Cash account	482	23 02
	" Oil Speculation	454	27.801 84		" Cash acct.	484	51 94
	" David Chase	"	5 68	4 mo.	" Robinson & Co.	488	1263 49
	" Cash Acct.	461	13 92	7 mo.	" G Minturn & Co.	515	5,596 68
	" Sperm Stock my 1/4	462	80 33	8 mo.	" B Com. Bank	517	87 48
	" B. C. Bank	465	126 82	"	" Sundry Accs. 2E	518	568 54
	" Cash acct.	470	5 02	"	" E Hathaway & Co.	520	1002 73
	" Sundry Acct.	"	7.423 20	"	" Robinson Brown & Co.	"	371 55
	" Cash Account	474	32 .	"	" Cash	521	58 45
	" Sundry Acct 2E	476	91 98	"	" E Hathaway & Co.	"	650 56
	" B. C. Bank	479	15 .	"	" Robinson Brown & Co.	524	613 81
	" Cash Acct.	480	39 50	9 mo.	" Sundry Accs.	527	2672 11
	B C Bank	487	83 89	10 mo.	" B Com. Bank	"	374 11
	" Cash Account	486	25 "	"	" Do.	529	260 "
	" Cash account	488	2 87	"	" Abm. Barker & Co.	"	474 77
	" Charles Grinnell	489	79 92	"	" B Com. Bank	530	24 37
	" B Com. Bank	494	253 49	"	" Sundry Accs.	531	468 16
	" Jno. W Shaw	493	3 35	"	" B Com. Bank	532	35 38
	" B Com. Bank	501	110 "	"	" Cash	"	17 70
	" ditto	503	40 "	"	" Ships Braganza	"	83 07
	" ditto	507	45 "	"	" B Com. Bank	533	1816 04
	" ditto	510	30 "	"	" Cash Acct.	534	24 15
	" Cash Account	512	10 "				
	Sundry Acct 2E	514	45 46				
	" B Com. Bank	515	50 "				
	" Sundry Accounts 2E	516	68 85				
	" Cash	518	8 "				
	" do.	520	12 "				
	" do.	522	4 95				
	" do.	"	25 "				
	" B Com. Bank	525	72 38				
	" Cash	"	26 10				
	" B Com. Bank	526	60 "				
	" Sales of E Oil	"	14 50				
	" B Com. Bank	528	60 "				
	" Premium Notes	529	68 "				
	" B Com. Bank	535	186 08				
	" Chs. Grinnell	538	469 35				
	" Expense Acct.	539	4 55				
	" Sundry Accs. 2E	540	25 26				
	" Cash	541	13 11				
	Amt. carried to page	259	37,710 57		Amt. carried to page	259	17,839 30

Dr. Lydia Russell. Cr.

Date		Folio	Amount
1832. 12 mo.	To Amt Page . .	166	970 61
	" E. Dunbar & Co.	449	1 "
	" B. C. Bank .	452	112 36
	" Sundry acct. . .	452	22 97
	" Rufus Shaw .	457	114 "
	" G. Minturn & Co.	462	74 28
	" Sperm Stock .	463	27 94
	" B. C. Bank .	464	94 88
	" Maxfield & Tripp .	466	8 29
	" Wm Knights .	470	75
	" Cash acct. . . .	473	6 "
	" do.	474	2 19
	" Expense acct. .	475	51 54
	" ditto . . .	480	150 "
	" Cash acct. . .	485	1 "
	" B C Bank	486	64 67
	" Taber & Sherman	490	35 67
	" B Com. Bank	502	50 "
	" ditto	503	20 "
	" New Account .	512	694 85
			2503 "

Date		Folio	Amount
1833. 12 mo.	By Amt Page . .	166	2257 43
	" Cash Account . .	474	35 57
	" ditto . . .	475	55 "
	" Taber & Sherman	490	155 "
			2503 "

Date		Folio	Amount
1834 7 mo.	To Jno. Parkhurst	511	40 30
"	" Cash Account	512	15 "
8 mo.	" ditto	520	27 "
"	" Kollock & Grinnell	"	67 20
"	" B Com. Bank	532	10 37
9 mo.	Wm Barker & Co.	530	3 50
10 mo.	" B Com Bank	535	69 63
"	" Expense Acct. .	539	257 91
11 mo.	" Cash . . .	540	8 18
12 mo.	" B Com. Bank	559	25 65
1835 1 mo.	" Cash . .	563	4 94
"	" Sperm Stock my ½	564	20 66
"	" Cash .	565	22 "
"	" Cash . . .	574	8 47
"	" do. . . .	576	6 "
"	" Wm Howe . .	577	180 96
"	" B Com. Bank	579	12 81
"	" Cash	580	55 40
"	" M B Palmer	581	5 41
"	" Expense Acct. .	593	31 50
"	" B Com. Bank .	602	31 07
"	" do.	609	20 "
	" Amt carried to page	279	824 02
			824 02

Date		Folio	Amount
1834 7 mo.	By Old Account	512	694 85
	" Jno. Parkhurst	512	223 "
	" Com. Ins. Co. .	514	76 35
	" Kollock & Grinnell	521	100 "
	" Sundry Acs. 2 E	550	55 "
	" Cash . . .	553	100 "
	" Walton & Manchester	575	140 "
	" Wm Howe . .	577	280 "
	" M B Palmer	580	45 "
	" B Com. Bank	582	55 "
	" Cash .	599	155 "
	" B Com. Bank	602	42 "
	" Kollock & Grinnell	606	100 "
	" Jno. Parkhurst	611	173 44
	" B Com. Bank	"	49 56
			2289 20
	Amt carried to page	279	2289 20

Dr. Samuel & James Mitchell Cr.

Date	Dr.	Fol.	Amount	Date	Cr.	Fol.	Amount
1833. 12 mo.	To Sundry Acct.	449	8.424 45	1834 1 mo.	By Bills Receivable	454	8.532 87
	" Bills Payable	454	108 42				
			8.532 87				8.532 87

Dr. Hadwen & Barney of Nantucket Cr.

Date	Dr.	Fol.	Amount	Date	Cr.	Fol.	Amount
1834 1 mo.	To Cash acct.	461	80	1834 1 mo.	By U.S. Bank	457	5.040 .
	" Oil Speculation	469	5.038 40				

Dr. Patrick Hynes of Payta Cr.

1834 5 mo.	Sundry Accounts	498	440 08	1834 1 mo.	By Sundry Accts.	457	400 "
				1837 11 mo.	" M Baker . .	118	40 "

Dr. Septhia Wilkey Cr.

1834 1 mo.	To B. C. Bank . .	465	842 89	1834 1 mo.	By Bills Payable	457	842 89

Dr. Cargo Ship India. 2nd voyage. Cr

1834 1 mo.	To Sundry Acc.t	457	1.538 25	1834. 1 mo.	By Sundry Acc.t	468	51.924 25
"	ditto . . .	458	50.386 "				
			51.924 25				51.924 25

Dr. Thomas D. Browne Cr

1834. 1 mo.	To B. C Bank. . .	466	50 "	1834-6 mo	By Ship Braganza	506	466 17
	" G. O. Crocker . . .	478	8 20	" 12 mo.	" " India . .	556	351 41
	" B C Bank	486	100 "	" "	" " do.	562	13 95
	" B Com. Bank	501	30 "				
	" ditto	503	130 "				
	" Sundry Accs.	511	37 30				
	" B Com. Bank	522	50 "				
	" do.	525	50 "				
	" do.	535	60 "				
	" do.	543	150 "				
	" do.	552	45 "				
	" Ship India . .	556	13 95				
	" do. . .	564	1 "				
	" B Com. Bank		106 08				
			831 53				831 53
1835-5 mo.	To Bedford Com. Bank	608	100 "	1835-7 mo	By Ship Brighton	618	283 17
" 6 mo.	" do.	617	50 "				
" 7 mo.	" do.	619	133 17				
			283 17				283 17
" 10 mo.	To B Com. Bank .	649	100 "				
" 11 mo.	" do.	656	50 "				
" 12 mo.	" do.	662	50 "				
	Transferred to page.	211	200 "				

Dr. Grinnell Minturn & Co. Cr.

1834 1 mo.	To Sundry acc^ts 2 E.	470	3.086 50	1834. 1 mo.	By Fish Grinnell & Co.	462	20.758 97
" "	" Bills Receivable	471	2.844 29		" Sundry Act.	578	1739 74
	" Sundry acc^t	476	7.274 33				
	" Sperm Stock My ½	515	5.596 68				
	" New Act.	578	3696 91				
			22,498 71				22498 71
	To Old Act.	578	63 55	1835 1 mo.	By Old Act.	578	3696 91
1835 1 mo.	" B Com. Bank	649	2,138 68	" 8 mo.	" Ship Brighton	651	2138 68
1836 3 mo.	" Sundry Act.	676	3.653 36	1836 2 mo.	" Sundry Acts.	677	2,005 71
" "	" Henry Grinnell	"	2,845 43	" "	" New Act.	680	839 72
			8,681 02				8,681 02
1836 2 mo.	To Old Act.	680	839 72	1836 2 mo.	By Old Act.	676	839 72

Dr. Thomas D Brown Cr.

1836 2 mo.	To Amt. from page	210	200 –	1836 2 mo.	By Ship Timoleon	673	290 78
" "	" B Com. Bank	678	50 –				
" 3 mo.	" do.	687	40 78				
			290 78				290 78

Dr. Ship India Cr.

Date	Dr.	Fol.	Amount	Date	Cr.	Fol.	Amount
1834. 1mo	To Amt. from page	103	927 70	1834 1mo	By Amt. from page	103	2298 09
	" Cargo Ship India	468	35 05		" Commission acct.	469	730 74
	" Sundry acct. 2E	474	56 13		" Sundry acct.	474	266 19
	" New account	474	2276 14				
			3295 02				3295 02
" 2mo	To Sundry Accts.	475	2276 14	" 2mo	By Old account		2276 14
" 6mo	To Ship Braganza	506	13 58	1834 6mo	By Cash	503	14 "
" 8mo	" Sales of Elephant Oil	518	1 20	"	" Ship Braganza	507	8 "
	" B Com. Bank	525	22 40	7mo	" Thos. D. Brown	511	13 95
	" Cash	"	26 23	8mo	" Ship Barclay	522	2 16
	" Davis Chase	529	102 72		" Cash	538	6 50
	" Cash	533	2 50		" A. E. King	540	7 37
	" B Com. Bank	536	246 92		" Sundry Accs.	555	10 "
	" Cash	537	2 "		" Thos. D. Brown	556	13 95
	" Benj. F. Hathaway	538	193 05		" Sundry Accs.	562	28905 48
	" Chs. Grinnell	"	1275 36				
	" Cash	"	2 50				
	" Sundry Accs. 2E	540	136 53				
	" Cash	541	48 90				
	" B Com. Bank	542	545 89				
	" Cash	544	4 50				
	" do	545	2 31				
	" B Com. Bank	547	17 "				
	" I & A R. Nye	"	2221 50				
	" Cash	548	3 "				
	" Sundry Accs. 3E	549	4390 96				
	" Benj. Raddin	550	110 39				
	" B Com. Bank	552	17 "				
	" Sundry Accs. 2E	553	3193 49				
	" Wm. R. Rotch & Co.	554	384 84				
	" Hollock & Grinnell	"	448 56				
	" Sundry Accs. 2E	555	3612 90				
	" do. 2E	556	7464 48				
	" do. 3E	557	2772 78				
	" do.	558	285 27				
	" B Com. Bank	559	11 94				
	" Bills Payable	560	200 "				
	" Sundry Accs.	"	377 77				
	" do. 2E	561	22 47				
	" do.	562	720 47				
	" Bills Payable	564	100 "				
			28981 41				28981 41

Dr. Sperm Oil Speculation Ship India's Cargo Cr.

1834 1mo.	To Cargo Ship India	468	7.772 "	1834 1mo.	By Hadwen & Barney	469	5.038 40
					" Sperm Stock my ½	470	2.733 60
			7.772 "				7.772 "

Dr. Joseph Brownell Cr.

1835 1mo.	To Sperm Stock my ½	563	43 14	1834 1m.	By R. Cancels House	469	40 30
"	" B Com. Bank	569	19 48		" Expense Act.	563	22 32
			62 62				62 62

Dr. Expense Account Cr.

Date	Dr.	Page	$	cts	Date	Cr.	Page	$	cts
1834 1mo.	To Amt from page	181			1834 1mo.	By amt from page	181		
	" Sundry Acct 2E.	469	314	05		" Ed L. Russell	475	51	54
	" ditto " 2E.	470	53	48		" Lydia Russell	480	150	"
	" Sperm Stock my 1/4.	479	51	30		" S C Bunting	482	1	15
	" Cash Acct.	480	273	29		" Sundry Accts 2E	539	262	46
	" W. R. Rotch & Co.	481	313	76		" E Thornton & Son	570	64	85
	" Geo. O Crocker	485	200			" Sperm Stock My 1/2	572		417
	" B Com. Bank	486	166	58					
	" Taber & Sherman	490	60	40					
	" Geo. S. Nelson	493	6	"					
	" Ship Braganza	497	16	40					
	" Capt H. Anthony	492	28	17					
	" B Com. Bank	501	161	25					
	" ditto	504	40	"					
	" ditto	510	40	"					
	" do.	511	93	50					
	" Cash Account	513	15	11					
	" B Com. Bank	516	216	06					
	" ditto	519	151	55					
	" do.	521	30	1					
	" do.	522	16	25					
	" do.	525	30	"					
	" do.	526	94	86					
	" B Com. Bank	528	83	84					
	" Abm Barker & Co	530	41	29					
	" Sperm Stock My 1/2	531	59	50					
	" B Com. Bank	535	332	07					
	" Jona. Russell	540	127	28					
	" B Com. Bank	542	112	66					
	" do.	553	28	"					
	" Jona. Russell & Co	554	13	18					
	" Ship India	555	2	"					
	" S C Bunting	557	15	"					
	" B Com. Bank	559	145	91					
	" Sundry Accts. 2E.	561	144	99					
	" Cash	562	1	25					
	" Jos. Brownell	563	22	32					
	" Sundry Accts. 2E.	565	15	29					
	" B Com. Bank	568	66	40					
	" Bills Receivable	570	66	98					
	" Sundry Accts. 2E	571	85	77					
	" B Com. Bank	574	54	48					
	" Sundry Accts. 2E	575	171	91					
	carried to page	271				carried to page	271		

carried to page 271

Dr. William Knights Cr.

1834 3 mo	To Bedford C Bank	486	60 .	1834 1 mo	By Sundry Acc^t.	470	111 46
7 mo	" ditto	510	51 46				
			111 46				111 46
1836 2 mo.	To Sperm Stock (My 1/2	672	53 76	1836, 2 mo.	By Sundry Acs.	672	83 95
" "	" B Com. Bank	678	30 19				
			83 95				83 95

Dr. Town New Bedford Cr.

1836 2 mo.	To Latham Cross	675	105 52	1836 2 mo.	By Ship Timoleon	673	105 52

Dr. William K. Harlow Cr.

1834. 3 mo	To B Com. Bank	487	50 "	1834. 1 mo	By Ship Braganza	470	50 .

Dr. Interest Account Cr.

Date	Account	Page	Amount	Date	Account	Page	Amount
1834.1 mo	To Amt from page . . .	195		1834.2 mo	By Amt from page . .	495	
	" Sundry Accts 2 E.	472	21 15	" " "	" Sperm Oil Speculation	471	19 94
	" N & Tripp . . .	473	8 38		" Ship Braganza	472	6 56
	" Bills Payable	475	42 .		" Wm R Rotch & Co.	482	695 13
	" ditto . . .	476	10 50		" S C Bunting	483	26 71
	" Sundry Accts 4 E.	477	60 46		" Bills Receivable	508	40 74
	" ditto " 3 E.	478	353 58		" Michael Baker	532	20 82
	" B. C. Bank . .	479	31 80		" S & S Chase	533	2 10
	" Sperm Stock my 44.	480	95 05				
	" Sundry Accts 3 E.	481	309 18				
	" Sundry Accts 2 E	482	18 80				
	" Sundry Accts 2 E	483	27 58				
	" Sundry Accts 2 E	484	9 45				
	" Sundry Accts 3 E	485	28 98				
	" Bills Receivable	487	12 40				
	" Bills Receivable	489	67 79				
	" Bills Payable	492	630 93				
	" Thos. D Lucas	492	55 84				
	" B Com Bank	494	1 13				
	" S C Bunting	495	30 15				
	" Sundry Accts. 3 E	496	214 33				
	" Antoine Soze	497	18 41				
	" Bills Payable	498	7 88				
	" Bills Receivable	499	7 75				
	" Sundry Accts. 4 E	500	136 09				
	" B Com. Bank	502	9 32				
	" Robinson & Co.	503	12 50				
	" Bills Receivable	508	11 33				
	" Sundry Acct. 2 E	509	145 96				
	" Bills Payable 2 E	509	11 05				
	" Cash Account	513	35				
	" Sundry Accts 2 E	517	69 63				
	" Bills Payable	518	145 "				
	" Hollock & Grinnell	520	3 31				
	" Sundry Accts 3 E	523	192 73				
	" B Com. Bank	524	49 41				
	" Thos. Whitridge	526	33 60				
	" Bills Payable	527	82 15				
	" Sundry Accts. 3 E	528	57 63				
	" Wm R R & Co	529	84 46				
	" S & A H Nye . .	530	16 08				
	" Sundry Accts 2 E	532	96 82				
	" B Com. Bank	533	18 33				

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Dr. Repairs at Candle House my Half Cr.

1834. 1mo	To R. C. House	471	888	17
	" W. R. Rotch & Co.	481	2.394	"

Dr. Williard Sears Cr.

1834. 1mo	To Sales C. Oil	470	27	50	1834 12 mo.	By Ship India	556	24	12
" 8 mo.	" ditto	521	87	25	1835 8 mo.	" Ship Brighton	632	78	29
1835 1 mo.	" do.	567	14	50	1836 2 mo	" " Timoleon	673	78	59
	" Transfd. to new Ledger page	25	129	25		Transfd. to new Ledger page	25	181	"

Dr. Bradford S. Pierce Cr.

1836 3 mo.	To Bills Receivable	687	377	48	1834 1 mo.	By Sundry Acct.	469	370	..
						.. Sperm Stock my ½	476	7	48
			377	48				377	48

Dr. Sperm Oil Speculation from Ship Cambria's Cargo Cr.

1835 11 mo.	To Sundry Acts.	651	3913	87	1835 11 mo.	By Sperm Stock my ½	651	3913	87

Dr. Joseph Howland Cr.

1834 2 mo.	To Sloop Ann my ⅛	472	65	95	1834 2 mo.	By Cash acct.	472	62	75
1835 3 mo.	" do.	583	49	47	1835 3 mo.	" Sundry Acts.	583	18	72

Dr. Sperm Oil Speculation from Ship Frances Cargo Cr.

1835 11 mo.	To Sundry Acts.	658	3841	30	1835 11 mo.	By Sperm Stock my ½	653	3841	30

Dr. Ship Braganza Cr.

Date		Folio	$	cts	Date		Folio	$	cts
1834 3 mo.	To William Coffin	480	290	.	1834 2 m.	By E. Wood & Co.	476	20	.
" "	" Bills Payable	485	456	50	4 mo.	" Charles Grinnell	489	45	15
" "	" B. Com. Bank	487	49	56	"	" Geo. S. Sheldon	493	10	87
" 4 mo.	" Cash	492	4	60	"	" Sundry Accounts	497	25	85
" "	" Bills Payable	493	57	19	6 mo.	" Cash	502	700	56
" "	" Jno. Wm. Shaw	493	794	70	"	" A H Seabury	505	8	"
" "	" B. Com. Bank	494	379	95	"	" Ship India	506	13	58
" "	" Cash	496	10	"	7 mo.	" Thos. D. Brown	511	23	35
5 mo.	" Cash	497	6	75	8 mo.	" George Randell	522	3	96
" "	" Bills Payable	499	390	90	9 mo.	" Ship Barclay	525	22	24
" "	" B. Com. Bank	502	193	93	11 mo.	" Sundry Accts.	547	32313	38
6 mo.	" ditto	503	38	81					
" "	" ditto	505	16	89					
" "	" Sundry Accounts	506	13,349	26					
" "	" Ship India	507	8	"					
" "	" David Bisemore	508	26	50					
" "	" Wm. Hammond	508	216	53					
" 7 mo.	" Bills Payable	510	1048	58					
" "	" ditto	511	409	32					
" "	" Sundry Accounts	512	139	40					
" "	" Bills Payable	513	575	44					
" "	" Cash Account	"	218	10					
" "	" B. Com. Bank	514	30	12					
" "	" Cash	515	20	06					
" "	" do.	515	1	"					
" "	" do.	513	6	60					
" "	" B. Com. Bank	516	12	90					
" 8 mo.	" David Chase	518	5066	31					
" "	" B. Com. Bank	519	58	51					
" "	" ditto	"	32	"					
" 9 mo.	" ditto	524	83	84					
"	" David Chase	529	81	57					
"	" Abm. Barker & Co.	530	145	77					
10 mo.	" Sundry Accts.	531	7177	26					
"	" Sperm Stock my ½	533	83	07					
"	" B. Com. Bank	536	11	24					
"	" Cash	538	4	12					
11 mo.	" Wm. R. Rotch & Co.	544	782	22					
"	" B. Com. Bank	547	100	"					
"	" Commission Acct.	"	809	44					
			33186	94				33186	94

Dr. Creditors of Davis Chase Cr.

Date		Folio	$	cts	Date		Folio	$	cts
1834 3 mo.	To B Com. Bank	487	51		1834 2 m.	By Ship Wiscasset	476	449	60
"	" B Com Bank	494	125	50		" Sundry Accounts	483	482	25
5 mo.	" N Leonard & Co.	499	26	13		" Ship Wiscasset	488	577	17
"	" B Com. Bank	501	76	"		" Do.	485	1279	57
6 mo.	" Cash	504	15	"	5 mo.	" Do	00	00	00
"	" Sundry Accts. 2E	504	250	"	6 mo.	" Cash	503	78	76
"	" Ship Wiscasset	505	9	"		" Ship Wiscasset	504	3	87
7 mo.	" B Com. Bank	511	10	"	11 mo.	" B Com Bank	546	5	"
"	" .. Cash Account	513	"	31	12 mo.	" Interest Acct.	549	12	78
10 mo.	" B Com. Bank	535	1790	69					
"	" Bills Receivable	530	20	"					
12 mo.	" Davis Chase	549	515	37					
			2889	"				2289	"

Dr. Thomas Rotch Cr.

Date		Folio	$	cts	Date		Folio	$	cts
1834 11 mo.	To Sundry Accts.	548	3789	20	1834 11 mo.	By Sundry Accts.	548	3789	20

Dr. Owners Ship Wiscasset Cr

1834 2 mo.	To creditors D. Chase	476	449 60	1834-6 mo.	By Sundry Accounts	505	2,328 06
	" creditors D Chase	485	1279 57				
	" creditors D Chase	488	577 17				
	" Do.	499	17 85				
	" Do.	504	3 87				
			2328 06				2328 06

Dr. Ship Jno Adams Cr.

1835-5 mo.	To Ship Brighton	611	16 79	1836-3 mo.	By Cash acts	687	16 79

Dr. Elihu Wood & Co. Cr.

1834. 2 mo.	To Ship Braganza	476	20 "	1834-6 mo.	By Ship Braganza	507	89 68
1835-1 mo.	" Sperm Stock My 1/2	564	156 50		" Ship India	555	114 19
"	" Sundry Acs	571	27 37				
			203 87				203 87
1835-5 mo.	To Ship Brighton	604	397 81	1835-5 mo.	By Bills Receivable	604	775 74
" "	" do	"	377 93				
			775 74				775 74
" "	To Ship Brighton	611	35 40	1835-8 mo.	By Ship Brighton	636	80 43
1836-3 mo.	" D Com. Bank	686	45 03	1836-3 mo.	" " Timoleon	673	57 44
	Transfd. to New Ledger page 16		80 43		Transfd. to New Ledger page 16		137 87

Dr. Bedford Commercial Bank Cr.

Date	Dr.	Folio	$	cts	Date	Cr.	Folio	$	cts
1834. 3 mo.	To Bills Payable.	481	989	50	1834. 3 mo.	By Check not presented.	479	31	80
	" Sundry Accounts 3 E	482	2481	20		" Old account. 200.		149	25
	" Sundry Accounts 3 E	483	2922	67		" Sundry accounts	486	10,323	16
	" Sundry Accounts 3 E	484	1061	55		" do.	488	85	"
	" Sundry Acct 3 E	485	2271	02					
	" Bills Receivable	487	787	60					
	" New Account		75	67					
			10,589	21				10,589	21
4 mo.	" Cash borrowed & sent	488	165	"	4 mo.	By Old Account		75	67
	" Sundry Accounts	495	1269	85	" "	" Charles Grinnell	489	27	17
	" Sundry Accts. 5 E	496	17135	67	" "	" Newport Bank	490	223	50
						" Taber & Sherman	490	36	35
						" Sundry Accounts	490	5000	"
						" Nahum B. Haywood	491	85	94
						" Sundry Accounts	494	12721	89
						" Bills Payable	497	400	
			18570	52				18570	52
5 mo.	To Old Account	495	230	44	5 mo.	By Sundry Accounts	501	13631	30
	" Bills Payable	498	742	12					
	" Bills Receivable	499	492	25					
	" Sundry Accounts 5 E	500	12166	49					
			13631	30				13631	30
6 mo.	To Old Account	502	12	09	6 mo.	By Sundry Acct 2 E	503	665	81
	" Cash	502	700	"		" ditto	504	5230	"
	" Robinson & Co.	503	487	50		" ditto	505	756	31
	" Cash	504	60	"		" ditto	507	7280	02
	" Ship Wiscasset	505	200	"		" New Account	508	842	52
	" Sales of Elephant Oil	507	379	90					
	" Bills Receivable	508	818	13					
	" Sundry Accounts 2 E	509	12117	04					
			14774	66				14774	66
7 mo.	To Bills Payable Acc 2 E	509	1088	95	7 mo.	By Sundry Accounts	510	447	29
	" Old Account	508	842	52		" ditto	511	1266	52
	" Sundry Accts. 3 E	517	6390	37		" do. 2 E	514	424	62
						" do.	515	1870	50
						" do. 2 E	516	4312	91
			8321	84				8321	84
8 mo.	To Old Account	516	318	38	8 mo.	By Sundry Accounts 2 E	519	7309	85
	" Sperm Stock My ½	517	87	48		" ditto	521	3823	04
	" Jno. Parkhurst	518	50	"		" ditto	522	4357	36
	" Wm Jno & Benj. Cummings	520	300	"					
	" Sundry Accts 4 E	522	14734	39					
			15490	25				15490	25

Dr. Ship Renown my 3/8ths Cr.

1834 3 mo.	To W. R. Rotch & Co.	451	7,843	45	1836 3 mo.	By Wm R. Rotch & Co.	681	8,013	04
1836 3 mo.	" do.	681	18,519	58					

Dr. J. & J. Chase Cr.

1834 3 mo.	To Creditors of D. Chase	483	32	"	1834 10 mo.	By David Chase	533	77	86
" 6 mo.	" Ship Wiscasset	505	43	76					
" 10 mo.	" Int. Acct.	533	2	10					
			77	86				77	86

Dr. Thomas D. Lucas Cr.

1834 3 mo.	To Notes Payable	483	453 12	1834 4 mo.	By Sundry Accounts	492	1555 84
	" B C Bank	487	46 88				
	" Bills Payable	492	1055 84				
			1555 84				1555 84

Dr. Cargo of Ship Brighton Cr.

1835 4 mo.	To Sundry Accts	590	945 90	1835 4 mo.	By Sundry Accts	592	62,237 17
" "	" do.	591	61,291 27				
			62,237 17				62,237 17

Dr. Brig Index My 3/8 Cr.

1834 3 mo.	To Wm R Rotch & Co.	484	1,172 31	1835 3 mo.	By Wm R Rotch & Co	582	2,721 25
	" Do.	492	2,721 25				
1835 3 mo.	" do	584	5,874 75				
	Transfd. to New Ledger page	5	9,768 31		Transfd. to New Ledger	5	2,721 25

Dr William R. Rotch & Co Cr

Date	Dr	Fo.	Amount	Date	Cr	Fo.	Amount
1834	To Amt from pa 160		15,136 82	1834	By Amt from pa 160		10,805 51
" 4mo.	" Bills Receivable	488	652 58		" Bills Receivable	489	1,000 "
" "	" B Com. Bank	490	3,750 "		" Do.	489	2,500 "
" "	" Bills Payable	492	1,000 "		" Do.	490	2,000 "
" "	" Bills Payable	492	750 "		" Brig Index	492	2,721 25
" "	" Do.	494	800 "		" Bills Receivable	492	1,000 "
" 5mo.	" Do.	497	1,000 "		" Do.	493	1000 "
" "	" Do.	497	1,000 "		" Do.	495	500 "
" "	" Do.	499	500 "		" Do.	498	800 "
" "	" Do.	499	1000 "		" Do.	504	1500 "
" 7mo.	" Do.	510	1000 "		" Do.	508	800 "
" "	" Do.	514	1200 "		" Do.	509	500 "
" 8 "	" Do.	518	500 "		" Do.	514	1000 "
" 10mo.	" Sales of E Oil	534	30 "		" Do.	515	600 "
" "	" Bills Payable	544	1200 "		" Do.	515	500 "
11mo.	" Ship Braganza	547	8078 35		" Sundry Accts	529	334 46
12 mo.	" " India	562	7226 37		" Bills Receivable	538	1250 "
"	" Sperm Stock my ½	572	290 39		" ditto	"	1000 "
	" Sundry Accts	582	3,590 21		" ditto 2 E	540	2500 "
	" New Acct	"	7,833 20		" Ship Braganza	544	782 22
					" Bills Receivable	545	1500 "
					" Thos. Rotch	548	1539 20
					" Ship India	554	384 84
					" do.	558	10 "
					" Bills Receivable	582	1000 "
					" Sundry Accts	583	19,010 44
			56,537 92				56,537 92

Date	Dr	Fo.	Amount	Date	Cr	Fo.	Amount
1835 3mo.	To Old Acct	583	18,212 48	1835 3mo.	By Old Acct	582	7,833 20
" "	" Cargo Ship Brighton	592	12,944 47	" "	" Brig Index my 5/8	584	5,874 75
" 4mo.	" Sales of Elephant Oil	605	2,830 33	" "	" Bills Receivable	587	1,000 "
" 5mo.	" Ship Brighton	610	58 58	" "	" Cargo Ship Brighton	591	5,582 31
" 7mo.	" Cargo Sh. Timoleon	624	11,632 48	" 4mo.	" B Com. Bank	598	3,000 "
" 9mo.	" Ship Brighton	639	2,850 76	" "	" do.	601	2,000 "
" 10mo.	" Bills Payable	644	1,000 "	" "	" Brig Sarah my 1/4	611	579 25
" "	" do.	647	1,500 "	" 7mo.	" Profit & Loss	620	101 72
" "	" D Com. Bank	648	2,500 "	" "	" Cargo Ship Timoleon	623	9,419 49
" 11mo.	" do.	656	1,500 "	" "	" Bills Receivable	625	2,000 "
				" 8mo.	" Ship Brighton	632	212 20
			55019 10	" "	" Ship Timoleon	633	713 86
				" "	" D Com. Bank	635	1030 14
				" 11mo.	" Sperm Oil Specs &c	651	3785 41
				" "	" Sundry Accts	657	421 "
				" "	" Sperm Oil Specs &c	658	3710 25
	Transferred to page	284	55019 10		Transferred to page	284	47,261 58

Dr. John W Shaw Cr.

Date		Folio	Amount	Date		Folio	Amount
1834 4 mo.	To Bills Payable	493	798 05	1834 4 mo.	By Sundry Accounts	493	798 05
1836 2 mo.	To B Com. Bank	679	39 61	1836 2 mo.	By Ship Timoleon	674	39 61

Dr. George S. Nelson Cr.

Date		Folio	Amount	Date		Folio	Amount
1834 4 mo.	To Ship Braganza	493	10 87	1834 4 mo.	By Sundry Accounts	493	10 87

Dr. Premium Notes Cr.

1838 1 mo	To Marine Bank N.T	131	92 "	1834 5 mo.	By Capt. M Baker	499	92 "
				9 mo.	" Ship India my 1/8	529	226 "
	" B Com. Bank	568	74 69	"	" Sperm Stock my 1/2	"	74 69
	" do	609	51 "	12 mo.	" Henry Grinnell	550	51 "
	" do.	579	57 25	1835 4 mo	" Sperm Stock My 1/2	577	57 25
	" do	609	726 "	" "	" Ship Brighton	599	726 "
	" do.	"	726 "	" "	" do.	"	726 "
	" do	"	301 "	" "	" do	"	301 "
	" do.	"	601 "	" "	" do.	"	601 "
	" do.	663	41 "	" "	" Capt. Obed Alley	600	41 "
				" 6 mo.	" Ship Brighton my 1/8	612	271 "
	B Com Bank	656	41 62	" 8 mo.	" Sperm Stock My 1/2	631	41 62
	" do.	641	241 "	" "	" Ship Timoleon my 1/8	656	241 "
	" do.	"	241 "	" "	" Stephen Taber	"	241 "
	" do.	663	41 62	" 9 mo.	" Sperm Stock My 1/2	640	41 62
	" do.	"	18 50	" "	" do.	"	18 50
				" 10 mo.	" Ship Timoleon my 1/8	644	241 "
	" do.	678	31 "	" 11 mo.	" Sperm Stock My 1/2	650	31 "
	do.	684	101 "	" "	" do.	658	101 "

Dr. Notes Payable Cr.

1834 6 mo.	To Bedford Com. Bank	504	600	"	1834 5 mo.	By Wm R Rotch & Co.	496	600	"
	" ditto	504	4000	"		" ditto	496	4000	"
	" ditto	507	3000	"		" ditto	496	3000	"
	" do.	507	800	"		" ditto	496	800	"
	" do.	507	2250	"		" ditto	496	2250	"
	" do.	519	1000	"		" ditto	497	1,000	"
	" do. N J	11	400	~		" Antone Joze	497	400	"
	" B Com. Bank	526	1000	"		By Wm R Rotch & Co.	497	1000	"
	" do.	"	450			" Bills Payable	498	450	"
	" B Com. Bank	511	750	"		" Wm R Rotch & Co.	498	750	"
	To Bedford Com Bank	490	1250	"		" J. Arnold	499	1250	"
	" ditto	543	390	90		" Ship Braganza	499	390	90
	" B Com. Bank	534	500	"		" Wm R Rotch & Co.	499	500	"
	" do.	535	1000	"		" ditto	499	1000	"
	" B Com Bank	521	2500	"		" ditto	500	2500	"
	" B Com. Bank	515	1250	"		" ditto	500	1250	"
	" ditto	516	200	"		" ditto	500	200	"
	" ditto	516	450	"		" ditto	500	450	"
	" ditto	516	600	"		" ditto	500	600	"
	" do.	535	89	57		" David Chase	505	89	57
	" Daniel Wood	515	1200	"		" Daniel Wood	507	1200	"
	" B Com. Bank	519	450	"		" Wm R Rotch & Co.	509	450	"
	" ditto	519	3000	"		" do.	509	3000	"
	" do.	522	2500	"		" do.	509	2500	"
	" do.	534	413	"		" do.	509	413	"
	" B Com. Bank	522	600	"		" do.	509	600	"
	" Bills Receivable	508	800	"		" B Com. Bank	509	800	"
	" B Com. Bank	524	2200	"		" Wm R Rotch & Co.	509	2200	"
	" B Com. Bank	524	600	"		" do.	509	600	"
	" do.	543	100	"		" Ship Braganza	510	100	"
	" do.	"	48	58		" do.	510	48	58
	" do.	543	100	"		" do.	510	100	"
	" do.	543	100	"		" do.	510	100	"
	" do.	"	100	"		" do.	510	100	"
	" do.	"	100	"		" do.	510	100	"
	" do.	"	100	"		" do.	510	100	"
	" do.	"	100	"		" do.	510	100	"
	" do.	"	100	"		" do.	510	100	"
	" B Com. Bank 61.81 - 543 Ship Braganza 38.19 - 548		100	"		" do.	510	100	"
	" B Com. Bank	568	100	"		" do.	510	100	"
	" B Com. Bank	534	1000	"		" Wm R Rotch & Co.	510	1000	"
	" do.	543	100	"		" J Richmond & Co.	511	100	"
	" do.	"	100			" do.	"	100	"
	" do.	543	109	32		" do.	"	109	32

Dr. Daniel Wood Cr.

Date	Dr.	Folio	Amount	Date	Cr.	Folio	Amount
1834 4 mo.	To Amt. from page 165		16,785 49		By Amt. from page 165		32,126 44
" "	" Ship Braganza	497	9 45		" Bills Payable	515	1200 "
" 5 mo.	" B. Com. Bank	502	100 "		" Ship Braganza	550	210 04
" 6 mo.	" ditto	503	200 "		" " India	557	100 "
" "	" ditto	504	200 "		" Commission Act.	562	101 18
" "	" Bills Payable	507	1200 "		" Sundry Acs.	563	95 82
" 7 mo.	" B. Com. Bank	510	16 "		" Int. Act.	567	888 97
" "	" do.	514	100 "				
" "	" do. 2 E	516	230 96				
" 8 mo.	" do.	522	200 "				
" 9 mo.	" do.	524	100 "				
" "	" do.	526	100 "				
" 10 mo.	" do.	536	50 "				
" 11 mo.	" do.	542	571 09				
"	" Ship Braganza	547	4,039 17				
12 mo.	" B. Com. Bank	552	2250 "				
"	" do.	559	2100 "				
"	" Ship India	562	1806 59				
"	" Sperm Stock My 1/2	563	55 80				
"	" New Act.	567	4607 90				
			34,722 45				34,722 45
1835 1 mo.	To B. Com. Bank	568	100 "	1835 1 mo.	By Old Act.	567	4607 90
"	" B. C. Bank	579	25 "	"	" E. Wood & Co.	571	20 65
3 mo.	" do.	586	50 "	8 mo.	" Ship Brighton	636	18 75
"	" do.	589	232 06	12 mo.	" Interest Act.	667	206 33
6 mo.	" do.	617	1014 31				
7 mo.	" do.	619	100 "				
"	" do.	627	100 "				
9 mo.	" do.	641	150 "				
10 mo.	" do.	649	515 50				
11 mo.	" do.	656	500 "				
12 mo.	" do.	663	185 "				
"	" Sperm Stock My 1/2	664	23 95				
"	" New Act.	667	1858 81				
			4853 63				4853 63
1836 1 mo.	To B. Com. Bank	671	261 63	1836 1 mo.	By Old Act.	667	1858 81
" 2 mo.	" do.	678	100 "				
" 3 mo.	" do.	686	125 "				
	Transfd. to New Ledger page	10	486 63		Transfd. to New Ledger	10	1858 81

33326
18840
14486

Dr. Michael Baker Cr.

Date	Particulars	Folio	$	cts	Date	Particulars	Folio	$	cts
1836 5 mo.	To Jos. Rotch	497	46	"	1836 10 mo.	By Sundry Acct.	532	1336	50
"	" Premium Notes	499	92	"	"	" New Acct.	"	92	"
"	" B. Com. Bank	502	650	"					
6 mo.	" ditto	505	100	"					
7 mo.	" ditto	510	8	"					
"	" do.	511	21	"					
10 mo.	" Int. Acct.	532	20	82					
"	" B. Com. Bank	535	490	68					
			1428	50				1428	50
1834 10 mo.	To Old Acct.	532	92	"	1836-4 mo.	By Amts to Debits in New Ledger page 17		102	"
1836-1 mo.	" Jno. Bailey	669	10	"					
			102	"				102	"

Dr. William A Wall Cr.

Date	Particulars	Folio	$	cts	Date	Particulars	Folio	$	cts
1834 4 mo.	To Cap. Humphrey Anthony 2d	493	50	"	1836-4 mo.	By Amts to Debits New Ledger page 36		50	"

Dr. Antone Joze Cr.

1834 5 mo.	To Bills Payable	497	400	"	1834 5 mo.	By Sundry Accounts	497	518 41
	" B. Com. Bank	501	118	41				
			518	41				518 41

Dr. Robert Tripp Cr.

1835 11 mo.	To B. Com. Bank	656	100	"	1836 12 mo.	By Ship India	557	100 "

Dr. Samuel B. Pierce Agent for Jno. Thornton Cr.

1834 – 6 mo.	To Bedford Com. Bank	505	27	33	1834 5 mo.	By Patrick Hynes	498	27 33

Dr. Noah Paine Cr.

1835 11 mo.	To B. Com. Bank	649	20	"	1836 3 mo.	By Expense Acct.	687	181 13
1836 1 mo.	" Expense Acct.	665	1	75				
" 3 mo.	" B. Com. Bank	687	159	38				
			181	13				181 13

Dr. Elisha Thornton & Son Cr.

1836-4 mo.	To Amt. to Cr. in New Ledger page 14		126 95	1834 5 mo.	Patrick Hynes	498	13 35
				12 mo.	By Ship India	556	32 82
				1835-8 mo.	" Ship Brighton	632	41 65
				1836-2 mo.	" " Timoleon	673	39 13
			126 95				126 95

Dr. Jonathan Russell & Co. Cr.

1834-12 mo.	To Jona. Russell	554	109 43	1834 5 mo.	By Patrick Hynes	498	86 94
				12 mo.	" Ship Braganza	553	6 74
				"	" Sundry Acct.	554	15 75
			109 43				109 43
1835-8 mo.	To Jona. Russell	637	348 85	12 mo.	By Ship India	556	348 85

Dr. Bevins & Humphrey Cr.

1835-5 mo.	To Thos. W. Morgan	605	773 46	1835 5 mo.	By Sundry Acct.	605	773 46

Dr. Cash Account Cr.

Date	Dr.	Fol.	$	cts	Cr.	Fol.	$	cts
1834 5 mo.	To Amt. brot from page	197	391	83	By Amt. brot. from page	197	68	82
"	" Stock in Steam boat Boston	498	30	"	" Patrick Hynes	498	3	75
"	" B Com. Bank	501	140	"	" B Com. Bank	500	100	"
6 mo.	" Ship Braganza	502	700	56	" ditto	502	700	"
" "	" Sundry Accounts 3 E	503	93	76	" Creditors of D. Chase	504	15	"
" "	" Caleb Hempton	506	50	"	" B Com. Bank	504	60	"
" 7 mo.	" Jno. Parkhurst	511	50	"	" Ship Braganza	512	4	50
" "	" Stock in Steam B Boston	513	45	"	" " Brighton	"	5	"
" "	" B Com. Bank	514	20	"	" Sundry Accounts	"	25	"
" "	" do.	515	10	"	" do.	513	254	87
" "	" do.	516	20	"	" Sperm Stock My 1/2	514	2	11
" 8 mo.	" Sundry Accs. 2 E	518	255	"	" Ship Braganza	515	20	06
" "	" Sperm Stock My 1/2	521	58	45	" ditto	515	1	"
" 9 mo.	" Stock in Steam B Boston	525	50	"	" Sperm Stock My 1/2	516	13	85
" "	" B Com. Bank	526	65	"	" B Com. Bank	517	50	"
" "	" Sales of E Oil	527	2	50	" Ship Braganza	513	6	60
" "	" B Com. Bank	528	20	"	" Sperm Stock My 1/2	518	8	"
" "	" & Abm. Barker & Co.	530	284	21	" Lydia Russell	520	27	"
" 10 mo.	" Sperm Stock My 1/2	531	8	66	" Sperm Stock My 1/2	"	12	"
" "	" do.	532	17	70	" ditto	522	4	95
" "	" Sundry Accs 2 E	534	28	11	" B Com. Bank	523	300	"
" "	" B Com Bank	536	100	"	" Sundry Accs. 3 E	525	58	33
11 mo.	" Ship India	538	6	50	" Willcox & Richmond	530	80	"
"	" Cash borrowed & lent	540	25	"	" Ship India	533	2	50
"	" Sundry Accs. 2 E	541	575	"	" B Com. Bank	537	150	"
"	" B Com. Bank	542	60	"	" Ship India	"	2	"
"	" Sperm Stock My 1/2	544	29	87	" Sundry Accs.	538	6	62
"	" Sundry Accs. 3 E	545	58	12	" ditto 3 E	541	70	19
"	" Jno. Parkhurst	548	82	70	" do. 2 E	544	9	25
12 mo.	" Sundry Accs. 3 E	550	205	25	" do. 3 E	545	14	08
"	" B Com. Bank	552	181	40	" B Com. Bank	546	471	10
"	" Sundry Accs. 2 E	553	100	25	" Ship India	548	3	"
"	" Sperm Stock My 1/2	554	33	06	" Sundry Accs. 2 E	549	29	37
"	" do.	558	19	76	" Ship Braganza My 3/8	550	337	96
"	" B Com. Bank	559	85	47	" B Com. Bank	552	79	70
1835 1 mo.	" Sperm Stock My 1/2	561	27	52	" Sundry Accs. 2 E	558	101	68
"	" do. 2 E	562	45	57	" Ship India	560	4	25
"	" Sundry Accs. 2 E	563	58	94	" do.	561	1	50
"	" Sperm Stock My 1/2	565	45	97	" Sundry Accs.	562	5	05
"	" do. 2 E	567	27	56	" Lydia Russell	563	4	94
"	" B Com. Bank	568	25	"	" Sundry Accs. 3 E	565	42	92
"	" Sundry Accs. 2 E	570	34	72	" B Com Bank	"	60	"
					" Sperm Stock My 1/2	571	12	84
	" Amt. carried forward				Amt. carried forward			

Dr. Cash Account Cr.

Date		Folio	$	cts
1835 1mo.	Amt. brot forward			
″ ″	To Sundry Acs. 5 E	574	347	74
″ ″	″ Sperm Stock My 1/2	577	2	62
″ ″	″ Sundry Acs. 6 E	581	27	12
″ ″	″ Sperm Stock My 1/2	583	1	70
″ 3mo.	″ Capt. R Tuckerman	585	2	″
″ ″	″ B Com Bank	587	80	″
″ ″	″ do.	589	90	″
″ ″	″ Sperm Stock My 1/2	590	21	60
″ ″	″ Sundry Acs.	593	233	33
″ 4mo.	″ do.	595	619	53
″ ″	″ B Com. Bank	597	85	″
″ ″	″ Sundry Acs. 2 E.	599	180	″
″ ″	″ do. 3 E.	600	312	68
″ ″	″ do. 2 E.	602	121	50
″ ″	″ Ship Brighton 2d voyg.	603	6	12
″ 5mo.	″ Sundry Acs. 2 E.	604	63	49
″ ″	″ Jno. Cummings	605	69	77
″ ″	″ Sperm Stock My 1/2	606	62	70
″ ″	″ Bedford Com. Bank	609	130	″
″ ″	″ Sperm Stock My 1/2	610	61	″
″ ″	″ do.	613	321	26
″ 6mo.	″ B Com. Bank	616	105	″
″ 7mo.	″ Sundry Acs. 2 E.	618	20	30
″ ″	″ B Com. Bank.	619	70	″
″ ″	″ J Bunker	625	28	76
″ ″	″ B Com. Bank.	628	100	″
″ 8mo.	″ Stock in Steam Boat Boston	629	60	″
″ ″	″ B Com. Bank	634	65	″
″ ″	″ Sperm Stock My 1/2	636	54	88
″ 9mo.	″ Stock in Steam Boat Boston	638	60	″
″ ″	″ Bedford Com. Bank	641	350	″
″ ″	″ Lydia Russell	642	15	″
″ 10mo.	″ Sundry Acs. 2 E.	643	93	″
″ ″	″ B Com. Bank	648	85	″
″ 11mo.	″ Sundry Acs. 2 E	650	57	84
″ ″	″ Stock in Steam B Boston	653	50	″
″ ″	″ B Com. Bank	656	119	35
″ ″	″ Sperm Stock My 1/2	657	11	30
″ 12mo.	″ do.	659	52	86
″ ″	″ Sundry Acs. 2 E.	663	123	78
″ ″	″ do. 2 E.	664	271	41
″ ″	″ do. 2 E.	665	105	17
	Amt. carried to page	289		

Date		Folio	$	cts
1835 1mo.	Amt. brot forward			
″ ″	By Sundry Acs. 2 E	574	71	97
″ ″	″ Lydia Russell	576	6	″
	″ Sundry Acs. 3 E	577	39	96
	″ Sundry Acs. 2 E	578	262	22
	″ Lydia Russell	580	55	46
	″ Sundry Acs. 2 E	585	98	35
	″ Ship Brighton	590	5	″
	″ R Williams Jr.	597	″	55
	″ B Com. Bank	598	840	″
	″ R Tuckerman	599	13	49
	″ Ship Brighton	″	8	50
	″ B Com. Bank	601	155	″
	″ Sundry Acs.	602	60	09
	″ Dwelling house	603	5	62
	″ Ship Brighton	604	10	″
	″ Sundry Acs. 4 E.	607	574	40
	″ Sundry Acs. 2 E.	611	10	64
	″ do. 2 E.	612	2	″
	″ Bedford Com. Bank	614	318	26
	″ Sundry Acs.	617	82	65
	″ Ship Timoleon	618	3	57
	″ Stephen Taber	619	3	56
	″ Ship Timoleon	621	2	″
	″ Sundry Acs.	628	22	59
	″ Rufus Shaw	630	2	″
	″ Sundry Acs. 2 E.	631	83	80
	″ B Com. Bank	635	150	″
	″ Sundry Acs.	636	15	50
	″ Sperm Stock My 1/2 2 E	638	10	26
	″ Ship Brighton	639	15	″
	″ Sundry Acs. 3 E.	642	78	89
	″ Sperm Stock My 1/2	644	3	75
	″ B Com. Bank	646	80	″
	″ Sundry Acs.	649	25	35
	″ do. 2 E.	650	23	45
	″ Ship Timoleon	652	1	62
	″ Sundry Acs.	658	108	46
	″ do. 3 E	659	45	93
	″ do. 2 E.	660	11	″
	″ Sperm Stock My 1/2	663	9	24
	″ Ship Timoleon	664	7	87
	Amt. carried to page	289		

Dr. Elihu Russell & Son Cr.

1836-4 mo.	To Amt. to Cr. in New Ledger page	21	1600 "	1834 4 mo.	By Cash	497	100 "
				1835 1 mo.	" Sundry Acs.	566	500 "
				1835-10 mo.	" do.	645	500 "
				1836-1 mo.	" Bills Receivable	667	500 "
			1600 "				1600 "

Dr. Manasseh Kempton Cr.

1835-7 mo.	To Cargo Sh. Timoleon	624	1888 70	1835-7 mo.	By Cargo Sh. Timoleon	633	1883 90
1836-2 mo.	" Ship Timoleon	673	1275 63	" 8 mo.	" Ship Timoleon	633	142 77
	Transfd. to New Ledger page 8		3164 33		Transfd. to New Ledger page 8		2026 67

Dr. Birckhead & Pearce Cr.

1836-3 mo.	To Sperm Stock (My 1/2	681	1518 53	1835-10 mo.	By Sundry Acs.	645	1000 —
				" 11 mo.	" D. Com. Bank	654	2000 —
	Transfd. to New Ledger page 23		1518 53		Transfd. to New Ledger page 23		3000 —

Cash borrowed & lent

1834 7mo	To B. Com. Bank	511	160 "	1834 7mo.	By B. Com. Bank	517	160 "
" "	" ditto	515	52 "	8mo.	" ditto	522	452 "
" 8mo.	" ditto	519	400 "				
			612				612 "
" 10mo.	To B Com. Bank	535	875 "	10mo.	By B Com. Bank	537	850 "
				"	" Cash . . .	540	25 "
			875 "				875 "
" 12mo.	To B Com. Bank	559	50 "	12mo.	By B Com. Bank	558	50 "
1835 1mo.	To B Com. Bank	568	350 —	1835 1mo.	By B Com. Bank	565	300 —
				"	" do.	573	50 —
			350 —				350 —
3mo.	To B Com. Bank	587	300 —	3mo.	By B Com. Bank	589	300 —
4mo.	" To B Com. Bank	597	200 "	4mo.	By Cash	593	100 —
				"	" B Com. Bank	598	100 —
			200 "				200 "
6mo	To Bedford Com. Bank	615	200 "	6mo.	By B Com. Bank	614	200 "
9mo.	" do.	641	100 "	10mo.	" do.	647	2500 "
10mo.	" do.	649	2000 "	11mo.	" David Chase	649	100 "
11mo.	" do.	655	2650 "	"	" B Com. Bank	654	2100 "
				"	" Cash Acct.	650	50 "
			2750 "				2750 "
12mo	To B Com. Bank	661	450 "	12mo.	By B Com. Bank	661	300 "
1836 4mo.	" do.	670	600 "	1836 4mo.	" do.	669	750 "
			1,050 "				1,050 "
" 3mo.	To B Com. Bank	687	1300 —	1836 3mo.	By B Com. Bank	686	1300 —

Dr. Willcox & Richmond Cr.

1834 – 6 mo.	To Amount from page 170	"	9,455	55	1834 – 6 mo.	By Amount from page 170	"	9,126	81
" "	" B. Com. Bank	503	69	75	" 10 mo.	" Ship Braganza	531	3,999	25
" "	" ditto	504	160	"	" 12 mo.	" " India	556	5172	84
" "	" ditto	505	145	82					
" "	" ditto	507	172	02					
" 7 mo.	" ditto	510	118	80					
" "	" do.	511	93	50					
" "	" do.	514	134	25					
" "	" do.	515	52	"					
" "	" do.	516	120	83					
" "	" do.	516	32	94					
" 8 mo.	" do. 2E	519	136	"					
" "	" do.	521	137	75					
" "	" do.	522	157	69					
" "	" do.	524	160	"					
" 9 mo.	" Cash	525	6	"					
" "	" B. Com. Bank	526	227	17					
" "	" do.	528	62	"					
" "	" Cash . . .	530	80	"					
" 10 mo.	" B. Com. Bank	534	303	99					
" 11 mo.	" ditto . . .	540 542	944	47					
"	" Cash . . .	544	3	50					
"	" Cash . . .	545	4	31					
"	" Ship Braganza	547	4,039	17					
12 mo.	" B. Com. Bank	552	163	83					
"	" Kollock & Grinnell	554	47	69					
"	" Jos. & Thos. Allen	572	30	—					
"	" New Acct.	577	1299	87					
			18,298	90				18,298	90
1835 – 3 mo.	To Timber Speedco. . .	584	601	05	1835 – 1 mo.	By Old Acct. .	577	1299	87
" 4 mo.	" B. Com. Bank	602	100	"	" 3 mo.	" Sundry Acct. .	584	113	72
" "	" do.	609	160	"	" 9 mo.	" Ship Brighton	659	560	65
" 6 mo.	" do.	616	100	"	1836 – 2 mo.	" " Timoleon . .	673	317	91
" 10 mo.	" do.	648	150	"	" "	" Interest Acct. .	680	8	62
" 11 mo.	" Bills Payable . .	650	650	"					
" "	" B. Com. Bank . .	656	100	"					
1836 – 2 mo.	" Bills Payable . .	680	439	72					
			2300	77				2300	77

Dr. A. H. Campbell & S. W. Hawes Agents Cr.

1834 11mo.	To Bills Payable	539	817 73	1834 6mo.	By Ship Braganza	507	805 66
				" 11mo.	" Int. Acct.	539	12 07
			817 73				817 73

Dr. Crane & French Cr.

1835 9mo	To Bedford Com. Bank	641	77 27	1835 9mo.	By Ship Brighton	639	77 27

Dr. David Coffin Cr.

1835 4mo.	To Bills Payable	605	1208 74	1834 6mo.	By Ship Braganza	506	87 56
				" "	" ditto	507	751 32
				12mo.	" Ship India	557	319 76
				1835 4mo.	" Interest Acct.	605	50 10
			1208 74				1208 74

Dr. J & A R Nye Cr.

1834 9 mo.	To Bills Payable	530	800 58	1834 6 mo.	By Ship Braganza	506	784 50
				9 mo.	" Interest Acct	530	16 08
			800 58				800 58
11 mo.	To Bills Payable	547	2234 45	11 mo.	By Sundry Accts	547	2234 45

Dr. Sawyer & West Cr.

1834-9 mo.	To R Com. Bank	525	47 93	1834 6 mo.	By Ship Braganza ..	506	47 93
1835-1 mo.	" R Com. Bank	573	48 38	12 mo.	By Ship India ..	556	48 38
" 8 mo.	" do	634	39 88	1835-8 mo.	" Ship Brighton	632	39 88

Dr. Assignees of Dyre & Richmond Cr.

1835 1mo.	To Notes Payable	564	1106	41	1834 6mo.	By Ship Braganza	506	428	97
					12mo.	" Ship India	555	653	10
					"	" Int Acct	564	24	34
			1106	41				1106	41

Dr. Thomas Kempton Cr.

1835 9mo.	To Bills Payable	639	300	"	1834 6mo.	By Ship Braganza	506	84	19
1836 3mo	" do	682	388	94	12mo	" Ship India	555	90	37
					1835 8mo.	" " Brighton	635	98	82
					1836 2mo	" " Timoleon	673	102	36
					" "	" Sundry Accts	680	305	58
					" 3mo	" Interest Acct	682	7	62
			688	94				688	94

Dr. Alfred Gibbs & Co. Cr.

1834 12 mo.	To Sundry Acts.	561	4402 62	1834 6 mo.	By Ship Braganza	506	2547 84
				12 mo.	" " India	557	1809 93
				"	" Int. Act.	561	44 85
			4402 62				4402 62

Dr. David R. Green & Co. Cr.

1834-8 mo.	To Bills Payable	520	991 50	1834-6 mo.	By Ship Braganza	507	991 50
1835-11 mo.	" Sperm Stock my 1/3	650	41 62	1836-3 mo.	" Sundry Acts.	683	41 62

Dr. Bills Payable Cr.

〃 B Com. Bank	543	100	〃	1834 7 mo.		By J Richmond & Co.	511	100	〃
〃 do.	〃	134	90	〃		〃 ditto	512	134	90
To B Com. Bank	543	816	73	〃		〃 Davis Chase	〃	816	73
〃 ditto	〃	816	73	〃		〃 do.	〃	816	73
〃 ditto	〃	1633	47	〃		〃 do.	〃	1633	47
〃 do.	〃	100	〃	〃		〃 Jno. Parkhurst	513	100	〃
〃 do.	〃	100	〃	〃		〃 do.	〃	100	〃
〃 do.	〃	100	〃	〃		〃 do.	〃	100	〃
〃 do.	〃	100	〃	〃		〃 do.	〃	100	〃
〃 do.	〃	100	〃	〃		〃 do.	〃	100	〃
〃 do.	〃	75	44	〃		〃 do.	〃	75	44
〃 B Com. Bank	535	1200	〃	〃		〃 Wm R Rotch & Co.	514	1200	〃
To B Com. Bank	526	1000	〃	〃		〃 do.	517	1000	〃
〃 do.	528	2200	〃	〃		〃 do.	〃	2200	〃
〃 do.	528	400	〃	〃		〃 do.	〃	400	〃
〃 do.	534	450	〃	〃		〃 do.	〃	450	〃
〃 Bills Payable . . .	625	1400	〃	〃		〃 Stephen Taber	〃	1400	〃
〃 Bills Payable .	607	1000	〃	〃		〃 ditto	〃	1000	〃
〃 do.	631	200	〃	〃		〃 do.	518	200	〃
To B Com. Bank	543	500	〃	〃		〃 Wm R Rotch & Co	〃	500	〃
To B Com. Bank	543	107	〃	8 mo.	8/10	〃 Timber Speculation &c.	519	107	〃
〃 ditto	〃	334	75	〃	8/10	〃 ditto	〃	334	75
〃 ditto	〃	1750	〃	〃	11/17	〃 Butler & Allen	520	1750	〃
〃 B Com. Bank	535	991	50	〃	10/21	〃 David R Green & Co.	〃	991	50
〃 B C Bank	559	349	79	〃	12/28	〃 Hollock & Guinnell	521	349	79
〃 Bills Payable .	657	600	〃	〃		〃 Bills Payable	522	600	〃
To B Com. Bank	534	1500	〃	〃	10/6	〃 Wm R Rotch & Co.	523	1500	〃
〃 do.	543	1000	〃	〃	11/14	〃 ditto	〃	1000	〃
〃 do.	535	6500	〃	〃	10/6	〃 ditto	〃	6500	〃
〃 do.	547	1000	〃	〃	11/24	〃 ditto	〃	1000	〃
〃 do.	535	2500	〃	〃	10/27	〃 ditto	〃	2500	〃
〃 do.	552	1500	〃	〃	12/1	〃 ditto	〃	1500	〃
〃 do	568	126	79	〃	1/3	〃 Davis Chase	524	126	79
〃 do.	〃	400	〃	〃	1/17	〃 Jona. Russell	〃	400	〃
〃 do.	634	460	〃	9 mo.		〃 B Com. Bank	525	460	〃
B Com. Bank . . $850	670								
〃 B Com. Bank New Jor.l pages 542,12	NJ 5	1392	12	〃		〃 Bills Payable	527	1392	12
〃 do.	568	1000	〃	〃	1/4	〃 Jos. Rotch	〃	1000	〃
〃 do.	552	1800	〃	〃	12/4	〃 Wm R Rotch & Co.	〃	1800	〃
〃 do.	559	1000	〃	〃	12/25	〃 do.	〃	1000	〃
〃 do	〃	2,500	〃	〃	12/28	〃 do.	〃	2500	〃
〃 do.	582	800	58	10 mo.	2/21	〃 J & A R Nye	530	800	58
〃 do.	579	526	62	〃	2/7	〃 Campbell & Hanes	532	526	62
〃 do.	644	1600	〃	〃		〃 Bills Payable	533	1600	〃
〃 do.	〃	800	〃	〃		〃 B Com. Bank	〃	800	〃

Dr. John Parkhurst Cr.

Date		Folio	Amount		Date		Folio	Amount	
1834-7mo.	To Lydia Russell	512	223	"	1834 7mo.	By Sundry Acct.	511	90	30
					8 "	" B Com. Bank	518	50	"
					11mo.	" Cash	548	82	70
			223	"				223	"
1835-5mo.	To Lydia Russell	611	173	44	1835-5mo.	By Bedford Com. Bank	611	100	"
					" 9mo.	" Sundry Acts.	642	73	44
			173	44				173	44

Dr. Benjamin F. Howland Cr.

Date		Folio	Amount		Date		Folio	Amount	
1835-12mo.	To B Com. Bank	662	42	13	1835-8mo.	By Ship Brighton	636	42	13
1836-4mo.	" Amt. to Cr. in New Ledger page 36		46	52	1836-3mo.	" " Timoleon	674	46	52

Dr. Richard Williams Jr. Cr.

Date		Folio	Amount		Date		Folio	Amount	
1834-7mo.	To Cash Account	513	21	"	1835-3mo.	By Expense Act.	585	104	"
1835-3mo.	" do.	585	82	45					
" "	" do.	597	"	55					
			104	00				104	"
4mo.	To B Com. Bank	597	30	"	1836-4mo.	By Amt. to Debit in New Ledger page 36		173	94
6mo.	" Cash Act.	617	60	90					
11mo.	" do.	658	30	70					
1836-3mo.	" do.	683	52	34					
			173	94				173	94

173,94

Dr. Com. Insurance Co. Cr.

1834 7 mo.	To Sundry Acc^ts	514	188 "	1834 7 mo.	By Ship India My 1/8	514	188 "

Dr. George Randell Cr.

1834-8 mo.	To Ship Braganza	522	3 96	1834-10 mo.	By Cash Acct.	534	3 96

Dr. George Tappan Cr.

1835-6 mo.	To B Com. Bank	617	15 08	1834 12 mo.	By Ship India ..	557	15 08
" "	" Sperm Stock My 1/2 .	664	27 "	1835-8 mo.	" Ship Brighton	652	53 80
	" B Com Bank .	671	26 80				
			53 80				53 80

Dr. Bills Receivable Cr.

Date		Account	Fol.	$	cts	Date		Account	Fol.	$	cts
1834 7 mo.		Wm R Rotch & Co.	515	600	"	1834 7 mo.		By Sundry Accts	517	600	"
"		ditto	515	500	"	"	"	do.	"	500	"
"		Sperm Stock My ½	518	94	54	8 mo.	"	do.	523	94	54
"		To Wm R Rotch & Co.	538	1250	"	9 mo.	"	do.	528	1250	"
"	"	do.	"	1000	"	"	"	do.	545	1000	"
"	"	R J Smith	539	1500	"	"	"	do.	"	1500	"
"	"	Wm R Rotch & Co	540	1000	"	"	"	do.	"	1000	"
"	"	ditto	"	1500	"	"	"	do.	"	1500	"
"	"	do.	545	1500	"	12 mo.	"	do.	551	1500	"
11 mo.	"	R J Smith	547	600	"	"	"	do.	"	600	"
12 mo.	"	Sundry Accts	553	2400	"	"	"	do.	558	2400	"
"	"	Jos. Rotch	557	1000	"		"	do.	566	1000	"
1835 1 mo.	"	R J Smith	560	500	"	1835 1 mo.	"	do.	"	500	"
"	"	Jno. Cummings	563	529	98	"	"	Jno. Cummings	605	529	98
"	"	Jos. Grinnell	567	1500	"	"	"	do.	573	1500	"
"	"	R J Smith	572	600	"	"	"	do.	"	600	"
"	"	Jos. Grinnell	575	1000	"	"	"	do.	579	1000	"
"	"	J H Bartlett	580	468	42	"	"	do	581	468	42
"	"	R J Smith	"	800	"	"	"	do.	"	800	"
"	"	J H Bartlett	582	610	80	"	"	do.	587	610	80
"	"	Wm R Rotch & Co	"	1000	"	"	"	do	"	1000	"
3 mo	"	Capt. H Anthony	584	44	44	"	"	Cash Acct	674	44	44
"	"	Wm R Rotch & Co	587	1000	"	"	"	Sundry Accts	589	1000	"
5 mo.	"	Oliver Crocker	604	500	"	5 mo.	"	do.	608	500	"
"	"	do.	"	500	"	"	"	do.	"	500	"
"	"	do	"	1510	40	"	"	do.	"	1510	40
"	"	J H Bartlett	"	747	20	"	"	do	"	747	20
"	"	E Wood & Co.	"	775	74	"	"	do.	"	775	74
"	"	Robt J Smith	606	817	83	"	"	do.	"	817	83
6 mo.	"	do.	612	1270	64	6 mo.	"	do.	615	1270	64
"	"	do.	615	596	24	" 7 mo.	"	do.	626	596	24
7 mo.	"	Manasseh Kempton	625	869	41	" "		do.	"	869	41
"	"	Wm R Rotch & Co.	"	2000	"	" "	"	do.	"	2000	"
8 mo.	"	Wm H Stowell	637	2152	28	" 9 mo.	"	do.	640	2152	28
"	"	Jos. Grinnell	"	1000	"	" "	"	do.	"	1000	"
9 mo.		Jos. Rotch	638	1000	"	" "	"	do.	"	1000	"
"	"	Jona. Russell	643	991	80	" 10 mo.	"	do.	645	991	80
10 mo.	"	J H Bartlett	644	395	89	11 mo.		do.	654	395	89
"	"	do.	"	532	35	" 12 mo	"	do.	660	532	35
"	"	Jno. L Shaw	646	1170	55	" 11 mo.	"	do.	654	1170	55
"	"	Wm H Stowell	647	1773	67	"		do.	"	1773	67
"	"	do.	"	1773	66	"		do.	"	1773	66
11 mo	"	J H Bartlett	657	407	80	" 12 mo	"	do	660	407	80
"	"	do.	"	1113	79	" "		do.	"	1113	79

Dr. Bills Receivable Cr.

1836 1 mo.	To Wm. R. Rotch & Co.	660	1500	"	1835 12 mo.	By Sundry Acs.	660	1500	"
" "	" Elkanah Tallman	"	1000	"	" "	" do.	"	1000	"
" "	" J. Russell & Son	667	500	"	1836 2 mo.	" do.	677	500	"
" 2 mo.	" J. H. Bartlett	672	500	"	" "	" do.	"	500	"
" "	" do.	"	500	"	" "	" do.	"	500	"
" "	" do.	"	431	"	" "	" do.	"	431	"
" "	" Latham Cross	675	500	"	" "	" do.	"	500	"
" "	" Wm. R. Rotch & Co.	679	500	"	" "	" do.	"	500	"
" "	" Wm. Hathaway	"	1,000	"	" 3 mo.	" do.	684	1,000	"
" 3 mo.	" Latham Cross	682	500	"	" "	" do.	"	500	"
" "	" Wm. R. Rotch & Co.	"	1,200	"	" "	" do.	"	1,200	"
" "	" do.	683	1,000	"	" "	" do.	"	1,000	"
" "	" Elkanah Tallman	"	1,971	12	" "	" do.	"	1,971	12
" "	" Wm. R. Rotch & Co.	687	1,000	"	" "	" do.	687	1,000	"

Dr. Sales of Elephant Oil in Co. with Wm R Rotch & Co & others Cr.

Date		Account	Folio	$	cts
1834-8 mo.		Amt. brot from page	155	60	52
1835-1 mo.		To Central Wharf	571	6	18
" 12 mo		" E Oil Acct Dr	669	18,356	—
				18,422	70

Date		Account	Folio	$	cts
1834 8 mo		Amt. brot from page	155	11,998	81
"		By Ship India	518	1	20
"		" Thos Whitridge	520	455	30
"		" Willard Sears	521	87	25
		" Sperm Stock my ½	526	14	50
		" Cash	527	2	50
		" B Com. Bank	532	56	02
		" Sundry Accts	534	33	"
		" Jos. R Anthony	538	2	50
		" Thos. Whitridge	557	607	45
		" Willard Sears	567	14	50
		" Austin Cross	600	177	75
		" Ship Brighton	601	122	74
		" Wm R Rotch & Co.	603	2850	53
		" Robt. L Smith	605	422	47
		" do.	613	"	90
		" Sperm Stock my ½	668	79	68
		" Interest Acct	669	1515	80
				18,422	70

Dr. Timber Speculation in Co. with Willcox & Richmond Cr.

1834-8 mo.	To Bills Payable	519	441	75	1835-3 mo.	By Willcox & Richmond	584	601	05
1835-3 mo.	" Profit & Loss	584	159	30					
			601	05				601	05

Dr. Thomas Albert Cr.

1835-10 mo.	To Sunary Acs.	643	713	74	1835-4 mo.	By Thos. W. Morgan	594	713	74

Dr. Ship Barclay Cr.

1834-8 mo.	To Ship India	532	2	16		By Wm. R. Rotch & Co.	512	24	40
	" " Braganza	525	22	24					
			24	40				24	40

Dr. Frederick S. Allen Cr.

1835-10 mo.	To Ship Timoleon	644	671	28	1835-8 mo.	By Ship Brighton	631	208	09
1836-2 mo.	" Sundry Acs.	679	45	17	" "	" D. Wm. Beals	647	200	"
					" 11 mo.	" Ship Timoleon	652	276	19
					1836-2 mo.	" Sperm Stock Aug 1/2	679	31	57
			716	45				716	45

Dr. Robinson Brown & Co. Cr.

1834 8 mo.	To Sperm Stock My ½	520	371	55	1834 9 mo.	By Sundry Accts.	528	500	"
"	" ditto	524	613	81	10 mo.	" ditto	537	500	"
9 mo.	" ditto	527	1250	07	12 mo.	" do.	551	500	"
	" Amt. brot from Robinson & Co. a/c page 189	"	1737	49	1835 1 mo.	" do.	566	700	"
	" Sperm Stock My ½	574	493	82		Amt. brot from Robinson & Co. a/c page 189	"	1686	01
						" Sundry Acct.	575	91	47
						" New Acct.	"	489	26
			4466	74				4466	74
1835 1 mo.	To Old Acct.	575	489	26	1835 1 mo.	By Sundry Acct.	579	500	"
" "	" Sperm Stock My ½	583	169	39	" 8 mo.	" do.	614	500	"
" "	" do.	595	385	02	" 10 mo.	" do.	645	500	"
" 12 mo.	" Sundry Acct.	667	1459	49	" 12 mo.	" do.	660	1000	"
						" Profit & Loss	667	3	16
			2,503	16				2,503	16
1836 1 mo.	To Sperm Stock My ½	668	1,385	81	1836 1 mo.	By Old Acct.	667	1424	69
	Transfd. to New Ledger page	24	1,385	81		Transfd. to New Ledger	24	1424	69

Dr. Hollock & Grinnell Cr.

1835 8 mo.	To Old Acct.	632	84	63	1835 8 mo.	By Ship Brighton	631	389	99
" 11 mo.	" Sundry Acct.	657	361	58	" 11 mo.	" Sundry Acct.	657	56	22
			446	21				446	21
1836 4 mo.	To Amt. to Cr. in New Ledger page	15	332	71	1836 2 mo.	By Ship Timoleon	673	332	71

Dr. Bedford Com. Bank Cr.

Date	Dr.	Fol.	$	cts	Date	Cr.	Fol.	$	cts
1834 9 mo.	To Thomas Whitridge	523	972	"	1834 9 mo.	By B C Bank Old Act.	523	52	58
	" Bills Payable . .	525	460	"	"	" Sundry Accs .	524	3857	96
	" Thos. Whitridge .	526	1166	40	"	" do.	526	3242	71
	" Bills Payable . .	527	5217	85	"	" do.	528	3355	37
	" Sundry Accs 3E	528	2692	37					
			10508	62				10508	62
10 mo.	To Old Account	528	479	53	10 mo.	By Sundry Accs	533	186	54
	" Sperm Stock my ½	529	260	"	"	" ditto	534	21616	41
	" Bills Receivable	530	1980	"					
	" Sundry Accs	"	224	37					
	" Sperm Stock my ½	531	400	"					
	" Sundry Accs . .	532	91	40					
	" do. 3E	533	3616	04					
	" Sperm Stock my ½	527	374	11					
	" Bills Payable	536	10337	25					
	" Sundry Accs 4E	537	4040	25					
			21802	95				21802	95
11 mo.	To Old Account	536	630	82	11 mo.	By James Dyre . .	540	70	03
	" Bills Receivable	545	4922	50		" Sundry Accs . .	541	12620	90
	" Sundry Accs 4E	546	8198	67		" do.	547	1140	12
	" New Account .	"	123	12		" New Account	546	44	06
			13875	11				13875	11
12 mo.	To Old Account	546	44	06	12 mo.	By Old Account	546	123	12
"	" Sundry Acs 5E	551	10795	37	"	" Sundry Acs . .	552	8213	66
"	" Cash	552	79	70	"	" Bills Receivable	553	2350	80
"	" Sundry Acs .	558	150	"	"	" Sundry Acs .	559	6527	41
"	" Bills Receivable	"	2353	20					
"	" New Act .	559	3792	66					
			17214	99				17214	99
1835 1 mo.	To Peleg Clark . .	561	50	"	1835 1 mo.	By Old Act .	559	3792	66
"	" W J & B Cummings	563	1059	96	"	" Ship India . .	561	17	47
"	" Sperm Stock my ½	564	71	50	"	" Sundry Acs .	568	10917	19
"	" Sundry Acs 2E	565	4003	15	"	" do .	569	309	80
"	" do. 4E	566	3621	15	"	" do.	573	5259	49
"	" Bills Receivable	569	192	57	"	" do.	574	269	89
"	" Sperm Stock my ½	570	110	—					
"	" Ship Braganza	572	47	27					
"	" Bills Payable .	"	6891	83					
"	" Sundry Acs 4E	573	4519	07					
			20566	50				20566	50

Dr. Jonathan Russell Cr.

1834-9 mo.	To Bills Payable	524	400	"	1834-10 mo.	By Ship Braganza	531	527	33
" 11 mo.	" ditto	539	147	17	" 11 mo.	" Sundry Acct	540	147	17
" 12 mo.	" do.	553	127	33					
			674	50				674	50
1835-4 mo.	To B Com. Bank	597	100	"	" 12 mo.	By Jona. Russell & Co.	554	109	43
" 8 mo.	" Sundry Act	637	754	75	1835-8 mo.	" Ship Brighton	631	335	19
					" "	" Sundry Act	637	410	13
			854	75				854	75

Dr. Schooner Wm. Brown Cr.

1834 9 mo	To Premium Notes	529	6	69	1835-2 mo.	By Expense Act	581	16	75
	" Capt. H. Anthony	584	10	06					
			16	75				16	75

Dr. Thomas W. Morgan Cr.

Date	Dr.	Folio	Amount	Date	Cr.	Folio	Amount
1834				1834			
9 mo.	To Sperm Stock My 1/2	527	1422 04	9 mo.	By Sundry Accts.	528	1000 "
12 mo.	" ditto	554	1173 31	10 mo.	" ditto	537	1000 "
"	" do.	559	1700 59	11 mo.	" do.	546	1500 "
	" Sundry Acts.	594	6623 76	12 mo.	" Thos. Rotch	548	500 "
				"	" Sundry Acts.	551	2000 "
				1835 1 mo.	" do.	573	2000 "
					" do.	586	1000 "
					" do.	595	1919 70
			10,919 70				10,919 70
1835 4 mo.	To Old Act.	595	1814 50	1835 4 mo.	By Sundry Acts.	598	3000 "
" 6 mo.	" Sperm Stock My 1/2	612	1415 34	" 5 mo.	" Bevins Humphrey	605	773 46
" 7 mo.	" do.	619	2271 84	" "	" Sundry Acts.	607	1000 "
" "	" do.	626	2447 69	" 6 mo.	" do.	614	3500 "
" 9 mo.	" do.	638	4678 54	" 7 mo.	" do.	626	5000 "
1836 3 mo.	" do.	682	7,085 43	" 8 mo.	" do.	635	1500 "
				" 9 mo.	" do.	642	1500 "
				" 10 mo.	" do.	646	5000 "
				" 11 mo.	" do.	653	2000 "
				" 12 mo.	" do.	660	1500 "
				1836 1 mo.	" do.	669	4000 "
	Transfd. to New Ledger Page	22	22,713 34		Transfd. to New Ledger Page	22	28,773 46
			6,648 58				588 46
			29,361 92				29,361 92

Dr. Samuel E King Cr.

1834 11mo.	To Ship India	540	7	37	1834 10mo.	By Ship Braganza	531	12	75
" "	" D Com. Bank	544	35	25	11mo.	" Sundry Accts.	540	29	87
			42	62				42	62
1835 11mo.	To D Com. Bank	656	19	37	1835 8mo.	By Ship Brighton	632	6	37
					11mo.	" Ship Timoleon	649	13	"
			19	37				19	37

Dr. Cory & Perry Cr.

1835 1mo.	To Cash	565	2	70	1834 10mo.	By Ship Braganza	531	2	70

Dr. Alexander H Campbell Cr.

1835 9mo.	To Sperm Stock Acy 1/2	642	150	"	1835 8mo.	By Ship Brighton	631	962	50
" "	" Sundry Accts.	643	812	50					
			962	50				962	50

Dr. Watson & Manchester Cr.

Date		Fol.	$	cts	Date		Fol.	$	cts
1835 1mo.	To Sperm Stock My ½	564	50	08	1834 10mo.	By Ship Braganza	531	264	50
"	" Lydia Russell	575	140	"	12mo.	" " India	557	203	62
"	" Sundry Acs.	576	269	04					
			468	12				468	12
	To Bills Payable	578	266	44	1835-1mo.	By Old Act.	576	266	44
1836-4mo.	To B Com. Bank	670	50	—	1835-8mo.	By Ship Brighton	636	219	67
" "	" Lydia Russell	676	100	—	1836-2mo.	" " Timoleon	673	203	75
					" "	" Expense Act.	680	1	25
	Transfd. to New Ledger page	14	150	—		Transfd. to New Ledger page	14	424	67

Dr. Benj. F. Hathaway Cr.

Date		Fol.	$	cts	Date		Fol.	$	cts
1834-10mo.	To Bills Payable	537	163	27	1834-10mo.	By Ship India	538	193	05
" 11mo.	" B Com. Bank	544	29	78					
			193	05				193	05
1835-10mo.	To B Com. Bank	648	19	66	1835-8mo.	By Ship Brighton	632	19	66

Dr. Dwelling House Cr.

Date		Fol.	$	cts
1834 12mo.	To B Com. Bank	559	13	25
1835-4mo.	" Cash	603	5	62

Dr. Bills Payable Cr.

By Bedford Com. Bank	587	500	"	1834 10 mo.	3/1 2/20	By David Chase	534	500	"
" do	568	1500	"	"	1/9	" Wm R R & Co.	536	1500	"
" do	"	6500	"	"	1/19	" do.	"	6500	"
" do.	573	2500	"	"	1/30	" do.	"	2500	"
" do.	579	163	27	"	1/6	" Benj. F. Hathaway	537	163	27
" do	601	1275	36	"	4/25	" Chs. Grinnell	538	1275	36
" do.	587	3055	05	"	3/7	" ditto	"	3055	05
" do.	646	500	"	"		" Bills Payable	539	500	"
" do.	579	817	73	"	2/9	" A H Campbell & Co.	"	817	73
" do.	"	1390	78	"	2/13	" A H Seabury	"	1390	78
" do.	597	1390	78	"	4/13	" ditto	"	1390	79
" do.	587	147	17	"	3/18	" Jona. Russell	"	147	17
" do	568	42	"		1/8	" James Dyre	540	42	"
" do.	579	600	"		2/16	" David Chase	541	600	"
" B Com. Bank	552	1200	"		12/3	" Wm R Rotch & Co	544	1200	"
" do.	589	400	"		3/20	" David Chase	545	400	"
" do.	608	600	"		5/1	" do.	"	600	"
" do.	579	2300	"		2/16	" Wm R Rotch & Co	546	2300	"
" do.	"	1300	"		2/20	" do.	"	1300	"
" do.	582	750	"		2/27	" do.	"	750	"
" do.	616	1307	95		6/28	" T & A R Nye	547	1307	95
" do.	647	926	50		10/28	" ditto	"	926	50
" do.	616	1750	"		3/9	" Thomas Rotch	548	1750	"
" do.	"	400	"		5/12	" David Chase	549	400	"
" do.	647	1000	"		10/28	" Ship India	"	1000	"
" do.	587	1200	"		8/4	" Wm R Rotch & Co.	551	1200	"
" do.	"	1400	"		3/7	" do.	"	1400	"
" do.	"	2300	"		3/15	" do.	"	2300	"
" do.	601	127	33		4/20	" Jona. Russell	553	127	33
" do.	"	388	"		4/28	" Anthony & Nevins	554	388	"
" do	616	500	"		6/21	" David Chase	"	500	"
" do.	647	100	"		10/28	" Payson & Hurd	556	100	"
" do.	655	100	"		10/28	" Thos. W Brown	"	100	"
" do	608	550	"		5/6	" Jas Durfee Jr.	558	550	"
" Bills Payable	560	200	"		—	" Ship India	560	200	"
" B Com. Bank	608	200	"		5/1	" Bills Payable	"	200	"
" do.	"	500	"		5/8	" David Chase	"	500	"
" do.	573	2409	54		1/23	" Alfred Gibbs & Co	561	2409	54
" do.	587	1809	93		3/18	" do.	"	1809	93
" do.	601	100	"		4/27	" Geo. L Nelson	564	100	"
" do	608	1106	41		3/7	" Assignees of Dyre & Richmond	"	1106	41
" do.	589	2500	—		3/20	" Wm R Rotch & Co.	565	2500	"
" do.	597	1200	—			" do.	"	1200	"
" do.	627	1030	50		[illegible]	" Isaac Sharfeld	567	1030	50

Dr. Bills Payable Cr.

Date		Particulars	Fo.	$	cts	1835		Particulars	Fo.	$	cts
1835-5mo	″	Bedford Com. Bank	608	811	17	1mo.	5/20	By Isaac Shearfield	567	811	17
	″	do.	608	792	86	″	5/20	″ J. H. Bartlett	″	792	86
	″	do.	″	310	″	″	5/29	″ David Chase	571	310	—
	″	Bedford Com. Bank	601	5000	″		4/22	″ Wm R Rotch & Co	572	5000	—
	″	do.	608	2000	″		5/1	″ do.	″	2000	—
	″	S. Taber .. N.T.	1	150	—		—	″ Stephen Taber	574	150	—
	″	do.	616	346	05		6/12	″ Mardena Washburn	575	346	05
	″	do	″	496	25		6/19	″ Kollock & Grinnell	576	496	25
	″	do	601	266	44		4/28	″ Watson & Manchester	578	266	44
	″	do.	608	1500	″		5/15	″ Wm R Rotch & Co.	580	1500	″
	″	do.	″	2300	″		5/19	″ do.	″	2300	″
	″	do.	″	2000	″		5/22	″ do.	″	2000	″
	″	do.	616	229	38		6/12	″ E Dunbar & Co	581	229	38
	″	do.	619	450	″		7/4	″ James Durfee Jr.	″	450	″
	″	do.	608	600	″		5/29	″ Wm R Rotch & Co.	″	600	″
							—	″ Wm Rotch Jr.	583	5000	″
	″	do.	616	1300	″		6/5	″ Wm R Rotch & Co.	586	1300	″
	″	do.	″	1100	″		6/8	″ do.	″	1100	″
	″	do.	″	2000	″		6/15	″ do	″	2000	″
	″	do	″	2000	″		6/19	″ do.	″	2000	″
	″	do.	619	2200	″		7/3	″ do.	588	2200	″
	″	do.	634	470	75		8/7	″ James Durfee Jr.	589	470	75
	″	do.	619	1000	″		7/12	″ Wm R Rotch & Co.	598	1000	″
	″	do.	″	1000	″		7/16	″ do.	″	1000	″
	″	Bills Payable	643	2600	″		—	″ Robt. Tuckerman	599	2600	″
	″	do. .. N.T.	2	2200	″		—	″ Robt. Tuckerman	″	2200	″
	″	do.	627	4000	″		7/22	″ Wm R Rotch & Co	601	4000	″
	″	do.	634	2200	″		8/1	″ do.	″	2200	″
	″	do .. N.T.	6	400	″		—	″ Stephen Taber	″	400	″
	″	do.	641	600	″		9/10	″ David Chase	605	600	″
	″	do.	″	1208	74		9/12	″ David Coffin	″	1208	74
	″	do.	655	440	17		9/7	″ Isaac D Hall	″	440	17
	″	do.	641	1844	44		9/24	″ E Dunbar & Co.	606	1844	44
	″	do.	″	1844	44		9/24	″ do.	″	1844	44
	″	do.	655	1844	44		9/24	″ do	″	1844	44
	″	do.	″	1844	45		9/24	″ do	″	1844	45
	″	Bills Payable .. N.T.	7	1000	—		—	″ Stephen Taber	607	1000	″
	″	do.	634	1200	″		8/17	″ Wm R Rotch & Co	608	1200	″
	″	do.	″	1800	″		8/21	″ do.	″	1800	″
	″	do.	″	2000	″		8/24	″ do	″	2000	″
	″	do	663	1200	″		10/11	″ David Chase	610	1200	″
	″	do.	634	2060	28		4/25	″ E Dunbar & Co.	″	2060	28
	″	do.	663	2060	29		7/25	″ do.	″	2060	29

Dr. Interest Account Cr.

Date		Folio	$	cts
1834 10mo.	To Amt. from page	216		
" "	" B Com. Bank	536	96	"
" "	" Bills Payable	"	162	75
" "	" Sundry Accs. 3E	537	59	75
" "	" Chs. Grinnell	538	50	70
" "	" A H Campbell & S W Howes	539	12	07
" 11mo.	" B Com. Bank	544	30	"
"	" Bills Receivable	545	77	50
"	" Sundry Accs. 3E	546	127	43
"	" T & W R Nye	547	12	95
"	" Sundry Accs. 2E	548	98	38
12 mo.	" Creditors of D. Chase	549	12	78
"	" Sundry Acs. 5E	551	204	63
"	" Bills Receivable	558	46	80
"	" Jas. Durfee Jr.	560	35	18
"	" Alfred Gibbs & Co.	561	44	85
"	" Wm. Jno. & B Cummings	563	62	81
1835 1mo.	" Assignees of D & H.	564	24	34
"	" Bills Payable	565	56	85
"	" Sundry Acs. 5E	566	188	74
"	" Sundry Acs. 2E	567	951	70
"	" E Hathaway & Co.	569	128	07
"	" Sundry Acs. 3E	573	97	74
"	" Bills Payable	572	108	17
"	" Robinson Brown & Co.	575	41	45
"	" G Minturn & Co.	578	1050	87
"	" Sundry Acs. 2E	579	32	"
"	" do. 3E	580	115	89
"	" do. 2E	581	29	00
"	" Wm R Rotch & Co.	585	156	06
3 mo.	" Sundry Acs. 4E	586	394	20
"	" Bills Receivable	587	32	25
"	" Bills Payable	588	34	10
"	" Bills Receivable	589	20	50
"	" Jos. Rotch	590	92	43
"	" Thos. W Morgan	595	45	30
4mo.	" Sundry Acs. 2E	598	92	50
"	" Robt. Tuckerman	599	43	37
"	" do.	600	313	49
"	" Bills Payable	601	96	10
"	" David Coffin	603	50	10
5mo.	" Jno. Cummings	605	3	51
"	" Sundry Acs. 2E	607	33	50

Date		Folio	$	cts
1834 10mo.	By Amt. from page	216		
12mo.	" Benj. R Chaddin	550	10	39
"	" Davis Chase	553	81	15
"	" Bills Receivable	"	49	20
"	" Anthony & Nevins	554	24	17
"	" L C Bunting	558	7	42
1835 1mo.	" Elihu Wood & Co.	571	6	72
"	" Sperm Stock My ½	572	2191	83
"	" Tobey & Ricketson	575	1	19
"	" Waltson & Manchester	576	2	60
"	" Gideon Howland	"	"	66
"	" Wm R Rotch & Co.	582	844	56
"	" Cash	595	35	58
"	" Austin Cloff	600	17	50
5mo.	" Whelden Swift & Co.	604	1	27
"	" Jno. Cummings	605	11	48

Dr. Interest Account Cr.

Date		Particulars	Page	$	cts
1835-5mo.		To Amt. from page	257		
" "		" Sundry Acts. 2E	608	154	03
" 6mo.		" do. 2E	613	36	24
" "		" do. 3E	614	209	31
" "		" do. 2E	615	26	99
" "		" B Com. Bank	"	60	"
" 7mo.		" Jacob Parker	620	21	75
" "		" Sundry Acts. 2E	625	179	76
" "		" do. 3E	626	158	26
" "		" B Com. Bank	627	84	"
" "		" Sundry Acts. 2E	628	72	02
" 8mo.		" Thos. Whitridge	629	36	11
" "		" Davis Chase	633	8	37
" "		" B Com. Bank	634	37	91
" "		" Sundry Acts. 3E	635	99	78
" "		" John Russell	637	18	42
" 9mo.		" Saml. W Hawes	638	6	36
" "		" Sundry Acts. 3E	640	251	10
" "		" Bedford Com. Bank	641	36	"
" "		" Thos. W Morgan	642	31	25
" "		" Wm. & Benj. Cummings	643	21	62
" 10mo.		" Sundry Acts. 4E	644	117	72
" "		" do. 3E	646	130	97
" "		" Bills Payable	647	12	50
" "		" B Com. Bank	648	300	"
" 11mo.		" Sundry Acts. 3E	652	97	08
" "		" Thos. W Morgan	653	41	67
" "		" Sundry Acts. 2E	654	180	95
" "		" B Com. Bank	655	30	"
" "		" Hallock & Grinnell	657	6	83
" 12mo.		" Sundry Acts. 2E	659	37	50
" "		" do. 3E	660	140	30
" "		" Bills Payable	661	145	70
" "		" Sundry Acts. 2E	663	43	23
" "		" Tiler & Sherman	666	2	71
1836-1mo.		" Capt. D Wood	667	203	33
" "		" Sundry Acts. 3E	669	1599	13
" "		" do. 2E	670	99	69
" 2mo.		" Capt. Eber Clark	674	205	85
" "		" J Richmond & Co.	676	5	28
" "		" Henry Grinnell	"		58
" "		" Sundry Acts. 3E	677	178	13
" "		" Willcox & Richmond	680	8	62

Date		Particulars	Page	$	cts
1835-5mo.		By Amt. from page	257		
" "		" Sundry Acts. 2E	610	154	58
" "		" Jos. Grinnell	611	159	"
" 6mo.		" Robt. L Smith	612	126	35
" "		" Ship Brighton	613	6	19
" "		" Robt. L Smith	615	11	97
" 7mo.		" M Kempton	625	126	19
" 8mo.		" Ship Timoleon	633	71	88
" 9mo.		" A H Campbell	643	2	25
" 11mo.		" Ship Timoleon	650	14	95
" 12mo.		" Jos. Grinnell	660	17	94
" "		" Sperm Stock Mfy.	666	2,711	59
1836-1mo.		" Robinson Brown & Co	667	34	80
" "		" Howland & Oruger	668		70
" 2mo.		" Sundry Acts. 2E	674	17	01
" "		" E Hathaway & Co.	675	42	73
" "		" Grinnell Minturn & Co.	676	936	05
" "		" Frederick S Allen	679	11	84

See page 291

Dr. Spermaceti Stock My 1/2 Cr.

Date	Account	Page	Amount
1834 11 mo.	To Amt. from page	206	37710 37
	" B Com. Bank	543	213 96
	" Sundry Accs. 2 E	544	13 71
	" Cash . . .	545	7 46
	" B Com. Bank	547	23 12
	" Sundry Accs. 3 E	548	7855 35
	" Cash 2 E . . .	549	11 12
	" B Com. Bank . .	552	128 73
	" Eli Haskell . .	553	1 58
	" Jona. Russell & Co.	554	2 57
	" Ship India . . .	555	8 "
	" B Com. Bank . .	559	30
	" Jas. Durfee Jr.	560	30 97
	" Cash	562	3 80
	" do.	565	5 93
	" J H Bartlett .	567	2571 80
	" B Com. Bank	568	462 27
	" E Hathaway & Co	569	40
	" Bills Receivable	570	23 30
	" Sundry Accs. . .	"	48 47
	" do. 3 E.	571	83 83
	" do.	572	1205 71
	" Interest Acc. . .	"	2197 82
			52,634 27
1835 1 mo.	To Old Acc. . .	572	26,069 52
	" Bills Payable	575	346 05
	" Sundry Accs. 2 E	577	60 53
	" Lumber Speculation	576	39 30
	" Cash . . .	578	7 77
	" M B Palmer	581	12 54
	" B Com. Bank	582	205 50
	" Capt. J. B. Howland	583	16 40
	" Expense Acc. .	584	1 88
	" Cash	585	6 16
	" Cargo Ship Brighton	592	7.426 65
	" Ship Brighton My 1/2	593	5.517 82
	" Thos. W. Morgan	595	7 90
	" B Com. Bank	597	71 43
	" Sundry Acc.	598	117 45
	" B Com. Bank .	601	84 "
	" Cash .	602	10 95
	Amt. carried to page 260		40001 85

Date	Account	Page	Amount
1834 11 mo.	By Amt. from page	206	17839 30
"	" Cash . . .	544	29 87
"	" do. 3 E.	545	58 12
12 mo.	" Davis Chase	550	16 88
"	" Cash . .	"	20 25
"	" Thos. W. Morgan	554	1173 31
"	" Cash	"	33 06
"	" Ship India .	557	224 39
"	" Saml. C Bunting	"	616 72
"	" Cash . .	558	19 76
"	" Thos. W. Morgan	559	1700 59
"	" Jas. Durfee Jr.	560	1019 32
"	" Sundry Acc. 4 E . .	561	419 87
1835 1 mo.	" Cash 2 E . .	562	45 57
"	" Sundry Acc. 4 E .	563	157 88
"	" do. 2 E .	564	564 61
"	" Cash . . .	565	45 97
"	" Sundry Acc. 2 E .	567	27 56
"	" do. 2 E	570	2118 51
"	" do. 2 E	571	142 82
"	" do.	572	26,359 91
			52,634 27
1835 1 mo.	By Jos. & Thos. Allen	572	84 75
	" Sundry Acc. .	573	466 81
	" do. 4 E	574	666 86
	" Thos. Whitridge	576	1335 38
	" Cash . .	577	2 62
	" Bills Receivable	580	468 42
	" B Com. Bank	"	100 "
	" Cash . .	581	10 "
	" Bills Receivable	582	610 80
	" Sundry Acc. 3 E	583	262 36
	" B Com. Bank	585	413 42
	" do.	590	2.137 47
	" Cash	"	21 60
	" Thos. W. Morgan	594	5.910 02
	" Robinson Brown & Co.	595	385 02
	" Cash . .	600	22 40
	" do.	602	21 50
	" Sperm Stock My 1/2	603	181 95
	" Sundry Acc. 3 E	604	3287 60
	Amt. carried to page 260		16,388 90

Dr. Spermaceti Stock. My Half Cr.

1835 5mo.	To Amt. from page	259	10,001	85
" "	" Sundry Acs. 2E	606	7484	78
" "	" Cash	607	3	15
" "	" B Com. Bank	609	13	17
" "	" Bills Payable	610	4120	57
" "	" Sundry Acs. 2E	611	31	76
" 6mo.	" Cash	612	1	"
" "	" B Com. Bank	617	240	
" "	" Cash Act	"	4	23
" 7mo.	" B Com. Bank	619	244	27
" "	" Cargo Sh. Timoleon 2E	624	11,622	90
" "	" B Com. Bank	627	532	69
" "	" Cash Act	628	3	22
" 8mo.	" D B Delano	629	20	"
" "	" Premium Notes	631	41	62
" "	" B Com. Bank	634	20	"
" "	" Cash Act	636	12	"
" 9mo.	" Jona. Russell	637		22
" "	" Cash Act 2E	638	10	26
" "	" Premium Notes	640	60	12
" "	" Bedford Com. Bank	641	140	–
" "	" Sundry Acs. 2E	642	51	"
" 10mo.	" Cash Act	644	3	75
" "	" B Com. Bank	648	367	04
" 11mo.	" Cash Act	649	10	"
" "	" Sundry Acs. 2E	650	50	95
" "	do.	651	13,626	67
" "	do.	652	12,835	68
" "	" B Com. Bank	656	249	17
" "	" Sundry Acs. 2E	658	130	71
" "	do. 2E	659	234	34
" 12mo.	" Cash Act	660	5	"
" "	" B Com. Bank	661	210	85
" "	" Sundry Acs.	663	14	10
" "	do 2E	664	138	07
" "	" Bills Receivable	665	24	04
" "	" James Durfee Jr.	666	13	64
" "	" Sundry Acs.	"	8,593	73
			101,166	55

1835 5mo.	By Amt. from page	259	10,388	90
" "	" Wm. Eddy	605	204	05
" "	" Sundry Acs. 2E	606	2102	13
" "	" Ship Brighton	607	7	54
" "	" Cash	610	61	"
" "	" Bedford Com. Bank	611	73	67
" 6mo.	" Sundry Acs. 2E	612	5085	98
" "	" Cash	613	321	26
" 7mo.	" Thos. W Morgan	619	2271	84
" "	" B Com. Bank	625	395	88
" "	" Thos. W Morgan	626	2447	69
" 8mo.	" Thos. Whitridge	629	7448	92
" "	" Davis Chase	633	78	86
" "	" Ship Brighton	"	736	86
" "	" Thos. Whitridge	636	1054	17
" "	" Cash Act	"	54	88
" 9mo.	" Sundry Acs. 2E	637	2,505	08
" "	" Thos. W Morgan	638	4,678	54
" "	" Sundry Acs. 2E	639	302	92
" "	" A. H. Campbell	643	150	"
" 10mo.	" Bills Receivable	643	991	80
" "	do.	644	928	24
" "	do.	646	1170	55
" "	do.	647	3547	33
" 11mo.	" D B Greene & Co.	650	41	62
" "	" B Com. Bank	654	335	36
" "	" Sundry Acs. 3E	657	2329	34
" "	do. 2E	659	147	26
" 12mo.	" B Com. Bank	661	55	35
" "	" Sundry Acs. 2E	664	446	15
" "	do.	665	400	13
" "	do.	"	153	71
" "	" New Act	666	43,756	94
			101,166	55

See page 285

Dr. Ship Braganza 2d voyage Cr.

Date		Dr.	Folio	$	cts	Date		Cr.	Folio	$	cts
1834 12 mo.		To Capt. D. Wood	550	210	04	1834 12 mo.		By Bills Payable	548	38	19
"		" B. Com. Bank	552	38	18	"		" Ship India	555	94	96
"		" Jona. Russell & Co.	553	6	74	"		" Wm. White Jr. & Co.	571	3	–
"		" B. Com. Bank	559	95	40	"		" B. Com. Bank	572	47	27
"		" Wm. C. Taber	561	24	38	1835 3 mo.		" Ship India	584	6	72
"		" Daniel Wood	563	16	–	" 8 mo.		" Ship Timoleon	633	4	80
"		" Cash	565	1	–	" "		" " Brighton	636	23	28
"		" Cash	578	2	22	1836 2 mo.		" Fred. S. Allen	679	3	–
1835 3 mo.		" Willcox & Richmond	584	95	22						
" "		" Cash	585		50						
" 8 mo.		" Jona. Howland	633	100	68						
" 11 mo.		" Cash Acct.	658		75						
1836 1 mo.		" Jno. Bailey	669	10	–						
		Transfd. to New Ledger page	57	601	11			Transfd. to New Ledger page	57	221	22

Dr. Benjamin Haddin Cr.

1834 12 mo.	To Int. Act.	550	10 39	1834 12 mo.	By Ship India	550	110 39
"	" B. Com. Bank	552	100 "				
			110 39				110 39

Dr. Andrew Robeson Cr.

1835 5 mo.	To B. Com. Bank	609	173 "	1835 7 mo.	By Ship India	560	173 52
" 6 mo.	" Ship India	612	" 52				
			173 52				173 52

Dr. Anthony & Nevins Cr.

1834 12 mo.	To Sundry Acts	554	412 17	1834 12 mo.	By Ship India	553	412 17

Dr. Lumber Speculation Cr.

	To B. Com. Bank	576	280 46		By Sperm Stock My ½	576	39 30
1835 7 mo.	" Profit & Loss	625	83 64		" David Chase	"	324 80
			364 10				364 11

Dr. Cargo Ship Timoleon 3d. voyage Cr.

1835 7 mo.	To Sundry Acts	622	842 57	1835 7 mo.	By Sundry Acts	624	42,474 50
" "	" do.	623	41,631 93				
			42,474 50				42,474 50

Dr. David Chase Cr.

Date		Folio	Dollars	Cents	Date		Folio	Dollars	Cents
1834 12 mo.	To Bills Payable	554	500	"	1834 12 mo.	By Old Acct. . .	553	1284	83
1835 1 mo.	" do.	560	500	"	1835 5 mo.	" Saml. W. Hawes . .	610	367	22
"	" do.	571	310	"	" 8 mo.	" Ship Brighton . .	631	3297	52
"	" Lumber Specula	576	324	80	" "	" Interest Acct. . .	633	8	37
4 mo.	" Bills Payable	603	600	"					
5 mo.	" do.	610	1200	"					
6 mo.	" do.	612	1300	"					
7 mo.	" B Com. Bank	619	84	14					
8 mo.	" Sperm Stock Mfg. .	633	70	86					
"	" New Acct. . . .	"	68	14					
			4957	94				4957	94
1835 8 mo.	To B Com. Bank .	637	68	14	1835 8 mo.	By Old Acct. . . .	633	68	14
" 9 mo.	" Bills Payable .	638	450	"	1836 2 mo.	" Ship Timoleon . .	673	2,782	45
" 10 mo.	" do. . .	644	800	"	" 3 mo.	" New Acct. .	685	193	77
" "	" do. . .	645	400	"					
" 11 mo.	" do. . .	649	1000	"					
" "	" Cash Borrowed & Lent	"	100	"					
" 12 mo.	" Sperm Stock Mfg.	664	177	56					
1836 3 mo.	" Int. Acct. .	685	48	66					
			2,976	22				2,976	22
1836 3 mo.	To Old Acct. . . .	685	193	77	1836 4 mo.	By Amts. to Debit in New Ledger	11	193	77

Dr. Butter & Allen Cr

Date		Fol.	$	cts	Date		Fol.	$	cts
1835-6 mo.	To Bedford Com. Bank	617	425	"	1834 12 mo.	By Ship India	555	1392	56
" 7 mo.	" Bills Payable . .	628	1012	66	1835-7 mo.	" Ints Acts . . .	628	45	10
			1437	66				1437	66
" 12 mo.	To Sundry Acs	659	1387	28	1835-8 mo.	By Ship Brighton	631	1355	09
					" 12 mo.	" Ints Acts . .	659	32	19
			1387	28				1387	28
1836-4 mo.	To Amt to Cr. in New Ledger page 11		1032	78	1836-2 mo.	By Ship Timoleon	673	1032	78

Dr. James Durfee Jr. Cr.

Date		Fol.	$	cts	Date		Fol.	$	cts
1835-2 mo.	To Bills Payable	581	450	"	1835 1 mo.	By Old Acct. . .	560	920	75
	" do.	589	470	75	6 mo.	" Ints Acct 951.47	613	30	72
" 6 mo.	" do. 951.47	617	30	72	8 mo.	" Ship Brighton . .	635	707	95
" 11 mo.	" do.	644	600	"	1836-1 mo.	" Sperm Stock My ½ .	666	13	64
" 12 mo.	" Sperm Stock My ½	664	270	42	" 2 mo.	" Ship Timoleon . .	673	442	90
	Transfd. to New Ledger page 12		870	42		Transfd. to New Ledger page 12		1164	49

Dr. Ship India 3d voyage Cr.

1835					1835				
1 mo.	To Capt. D. Wood	562	7	82	1 mo.	By Thos. D. Brown	564	1	"
"	" Jos. Grinnell	570	9	"	3 mo.	" Jos. Rotch	584	10	"
"	" Cash	577	14	36	4 mo.	" Ship Brighton	593	12	"
3 mo.	" Sundry Acs. 2 E	584	25	22	6 mo.	" C. Robson	612	"	52
4 mo.	" Latham Cross	600	41	40	7 mo.	" Cash	618	"	80
7 mo.	" B. Com. Bank	627	17	46					
"	" Cash Acs	628	2	25					
11 mo.	" do.	658		62					
1836 1 mo.	" Jno. Bailey	669	10	"					
	Transfd. to New Ledger page	39	128	13		Transfd. to New Ledger	39	24	32

Dr. David Delano Cr.

1835 1 mo.	To B. Com. Bank	568	59	19	1835 8 mo.	By Sundry Acts.	629	79 19
7 mo.	" do.	620	20	"				
			79	19				79 19

Dr. George M Eddy Cr.

1835 12 mo.	To Bills Payable	659	512	14	1835 8 mo.	By Ship Brighton	631	506 83
					" 12 mo.	" Interest Acct.	659	5 31
			512	14				512 14

Dr. Priviledge in Central Wharf Cr.

1836 4 mo.	To Amt. to Cr. in New Ledger page	34	376	94	1835 1 mo.	By Amt. brot. from page	545	244 17
					"	" Central Wharf	571	34 48
					"	" do.	576	5 91
					4 mo.	" Cargo S. Brighton	590	9 63
					7 mo.	" " Ship Timoleon	622	5 94
					8 mo.	" Central Wharf	632	17 20
					1836 1 mo.	" do.	666	43 55
					" 3 mo.	" Wm. R. Rotch & Co.	681	22 06
			376	94				376 94

Dr. Bedford Com. Bank Cr.

Date	Dr.	Fol.	$	cts	Date	Cr.	Fol.	$	cts
1835 2 mo.	To Old Acct.	574	215	41	1835 2 mo.	By Tobey & Ricketson	575	17	11
"	" Cash	578	252	23		" Lumber Speculation	576	280	46
"	" Sundry Acs. 2E	579	1468	"		" Sundry Acs.	579	7602	14
"	" do. 3E	580	6788	60		" Sundry Acs. 2E	582	2663	35
"	" do. 2E	581	1838	82					
			10,563	06				10,563	06
3 mo.	To Old Acct.	582	849	04	3 mo.	By Sundry Acs.	586	582	50
"	" Lydia Russell	"	55	"	"	" do.	587	10,997	73
"	" Sundry Acs. 2E	585	1,413	42	"	" do.	589	3,357	06
"	" Sundry Acs. 3E	586	8,258	30	"	" New Acct.	590	662	42
"	" Bills Receivable	587	1,578	55					
"	" Bills Payable	588	2,165	90					
"	" Sundry Acs. 2E	589	1,279	50					
			15,599	71				15,599	71
4 mo.	To Old Acct.	590	662	42	4 mo.	By Sundry Acs.	596	6,177	25
"	" Sundry Acs. 2E	"	2,445	47	"	" do.	597	5,192	91
"	" do. 3E	598	8,952	50	"	" do.	601	7,755	80
"	" Bills Payable	599	2,200	"	"	" do.	602	3,974	08
"	" Robt. Tuckerman	600	180	75					
"	" Sundry Acs. 2E	601	8,658	90					
			23,100	04				23,100	04
1835 5 mo.	To Old Acct.	602	3,466	47	1835 5 mo.	By Sundry Acs.	608	13,270	44
" "	" Sundry Acs.	"	81	"	" "	" do.	609	4,125	45
" "	" Sperm Stock My ½	603	181	95					
" "	" Jos. Grinnell	604	1200	"					
" "	" Irvin & Humphrey	605	758	46					
" "	" Wm. Eady	606	114	60					
" "	" Sundry Acs. 3E	607	1896	27					
" "	" do. 2E	608	9697	14					
			17,395	89				17,395	89
1835 6 mo.	To Old Acct.	609	350	74	" 6 mo.	By Sundry Acs. 2E	613	167	76
" "	" Sundry Acs. 2E	611	225	23	" "	" do.	615	586	40
" "	" Bills Payable	612	550	"	" "	" do.	616	13,710	66
" "	" Sundry Acs. 4E	614	13,608	95	" "	" do.	617	2,141	75
" "	" New Acct.	618	300	"					
" "	" do. 2E	615	1573	65					
			16,606	57				16,606	57
" 7 mo.	To Old Acct.	617	103	22	" 7 mo.	By Old Acct.	618	300	"
" "	" Sperm Stock My ½	625	395	88	"	" Sundry Acs.	619	5,760	17
" "	" Bills Payable	"	8,550	15	" "	" do.	620	1,494	04
" "	" Sundry Acs. 3E	626	9,807	39	" "	" do.	626	1,271	83
" "	" do. 2E	628	2,269	94	" "	" do.	627	9,529	21
					" "	" do.	628	2,771	33
			21,126	58				21,126	58

Dr. Bedford Com. Bank Cr.

1835-8mo	To Old Act	628	2,530 36	1835-8mo	By Old Act	628	596 86
" "	" Bills Payable	633	1,000 "	" "	" Sundry Acts	634	11,410 13
" "	" Sundry Acts. 4E	635	8,580 36	" "	" do	637	118 98
" "	" New Act	636	15 25				
			12,125 97				12,125 97
1835-9mo	To Old Act	637	35 59	1835-9mo	By Old Act	636	15 25
" "	" Sperm Stock My 1/2	638	297 92	" "	" Ship Brighton	639	71 50
" "	" Sundry Acts. 3E	640	16,501 18	" "	" Sundry Acts	641	18,216 69
" "	" Thos. W. Morgan	642	1468 75				
			18,303 44				18303 44
1835-10mo	To Old Act	641	668 11	1835-10mo	By Thos. Albert	643	13 74
" "	" Jno. Parkhurst	642	70 27	" "	" Bills Payable	647	12,973 76
" "	" Sundry Acts. 4E	645	7,374 08	" "	" Sundry Acts	648	4,626 48
" "	" do 3E	646	9,694 66	" "	" do	649	4,831 78
" "	" do	647	4,590 64				
" "	" New Act	649	48 "				
			22,445 76				22,445 76
1835-11mo	To E. Hathaway & Co	652	1,964 33	1835-11mo	By Old Act	649	48 "
" "	" Thos. W. Morgan	653	1,058 33	" "	" do	647	640 64
" "	" Sundry Acts	654	6,995 51	" "	" Ship Timoleon	650	200 "
" "	" do 2E	"	11,832 82	" "	" Sundry Acts	655	17,032 79
" "	" New Act	657	48 "	" "	" do	656	3,392 76
				" "	" do	657	894 80
			22,798 99				22,798 99
1835-12mo	To Old Act	657	830 43	1835-12mo	By Old Act	657	48 "
" "	" Sperm Stock My 1/2	"	615 "	" "	" Sundry Acts	661	1,179 33
" "	" Sundry Acts. 3E	660	6,913 64	" "	" do	662	17,700 "
" "	" do 2E	661	11,609 55	" "	" do	663	1,041 29
			19,968 62				19,968 62
1836-1mo	To Sundry Acts. 2E	669	5,014 09	1836-1mo	By Old Act	661	3 98
" "	" do 3E	670	5,600 31	" "	" Sundry Acts	670	9,522 20
					" do	671	1,088 22
			10,614 40				10,614 40
1836-2mo	To Old Act	671	128 89	1836-2mo	By Sundry Acts	678	9,649 79
" "	" Sundry Acts. 3E	677	9,758 07		" do	679	237 17
			9,886 96				9,886 96
1836-3mo	To Old Act	679	132 56	1836-3mo	By Old Act	677	179 61
" "	" Latham Cross	682	200 "	" "	" Sundry Acts 3E	679	39 36
" "	" Bills Receivable	684	6,556 89	" "	" do	684	15,083 53
" "	" Sundry Acts. 2E	686	12,917 10	" "	" do	686	668 90
" "	" New Act	687	77 67	" "	" do	687	3,023 82
			19,884 22				19,884 22
1836-4mo	To Old Act	687	813 30	1836-4mo	By Old Act	687	77 67
	Transfd. to New Ledger page 45.				Transfd. to New Ledger page 45.		

Dr. Samuel W. Hawes Cr.

1835-1mo.	To Amt. brot from page	120	923	15	1835-1mo.	By Amt. brot from page	120	521 05
" 5mo.	" Ship Brighton	610	29	29	" "	" Expense Act.	575	97 89
" "	" Sundry Act.	"	761	89	" 4mo.	" Ebenr. Smith	595	125 "
					" "	" B Tuckerman &c.	598	936 23
					" "	" Mary T Hawes	600	34 16
			1714	33				1714 33
1835-5mo.	To Davis Chase	610	367	22	1835-5mo.	By Old Act.	610	677 99
" 9mo.	" Bills Payable	638	317	13	" 9mo.	" Interest Act.	638	6 36
			684	35				684 35

684 25

Dr. Joseph Grinnell Cr.

1835-3mo.	To Amt. from page	64	5,753	80	1835-3mo.	By Amt. from page	64	2,570 96
" "	" Cargo Ship Brighton	592	5,539	"	" "	" B Com. Bank	585	1,000 "
" 5mo.	" Ship Brighton	610	58	58	" "	" Cargo Ship Brighton	591	5,582 30
" "	" Interest Act.	611	159	"	" 4mo.	" Bedford Com. Bank	604	1200 "
					" 5mo.	" New Act.	611	1157 12
			11,510	38				11,510 38
1835-5mo.	To Old Act.	611	1157	12	" 6mo.	By Bedford Com. Bank	614	1000 "
" 9mo.	" Ship Brighton	639	2850	77	" 7mo.	" Int. Act.	625	29 91
" 12mo.	" Interest Act.	660	17	94	" 9mo.	" Bills Receivable	637	1000 "
					" 10mo.	" B Com. Bank	647	1000 "
					" 12mo.	" do.	661	995 92
			4025	83				4025 83

Dr. Howland & Ouger Cr.

1835 1 mo.	To Gideon Howland	576	11 63	1836 1 mo.	By New Act.	668	12 33
	" Interest Act.	668	70				
			12 33				12 33
1836 1 mo.	To Old Act.	668	12 33	1836 1 mo.	By Amt. to Do. in N Ledger page	20	12 33

Dr. Joseph Rotch Cr.

1835 3 mo.	To Amt. from page	70	9,505 61	1835 3 mo.	By Amt. from page	70	9537 65
" "	" New Act.	590	236 47	" "	" Ship Brighton	585	28 "
				" "	" Expense Act.	589	84 "
				" "	" Interest Act.	590	92 43
			9,742 08				9,742 08
1835 3 mo.	To Cargo Ship Brighton	592	5,517 43	1835 4 mo.	By Old Act.	590	236 47
" 5 mo.	" Ship Brighton	610	58 58	" "	" Cargo Ship Brighton	591	5,582 31
" 9 mo.	" do.	639	2850 76	" 9 mo.	" Bills Receivable	638	1000 "
" 11 mo.	" Bills Payable	651	500 "	" 11 mo.	" Sperm Stock Voy. ½	651	4856 40
" "	" do.	652	1000 "	" "	" Interest Act.	652	61 41
" "	" New Act.	"	1809 82				
			11,736 59				11,734 59
1836 1 mo.	To Sperm Stock Voy. ½	664	66 "	1835 11 mo.	By Old Act.	652	1809 82
" "	" Bills Payable	669	1,743 82				
			1809 82				1809 82

Dr. Expense Account Cr.

Date		Dr.	Page	Amount	Date		Cr.	Page	Amount
1835	2mo.	To Amt. brot from page	214		1835	2mo.	By Amt. from page	214	
"	"	" Sundry Acts. 2E	577	140 17	"	"	" Sperm Stock My/2	584	1 88
"	"	" Grinnell Minturn & Co.	578	625 32	"	3mo.	" Job Baker	587	2 55
"	"	" B Com. Bank	579	12 15	"	"	" Lydia Russell	593	31 50
"	"	" Sundry Acts. 2E	581	26 68	"	4mo.	" Sperm Stock My/2	598	18 70
"	"	" B Com. Bank	582	58 23	"	12mo.	" do.	659	14 10
"	"	" Sperm Stock My/2 2E	583	93 59	1836	1mo.	" Noah Paine	665	1 75
"	"	" Sundry Acts. 2E	585	104 55	"	3mo.	" Lydia Russell	675	152 73
"	3mo.	" B Com. Bank	587	205 58	"	"	" Fred. S Allen	679	13 84
"	"	" Jos. Rotch	589	84 "					
"	4mo.	" Chs. Grinnell	593	3 90					
"	"	" Thos. W. Morgan	595	52 "					
"	"	" B Com. Bank	597	254 67					
"	"	" Sundry Acts. 2E	602	57 11					
"	5mo.	" Bliss & Humphrey	604	15 "					
"	"	" A H Seabury	606	59 83					
"	"	" B Com. Bank	609	105 20					
"	6mo.	" do.	617	7 "					
"	"	" Cash Act.	"	5 "					
"	7mo.	" B Com. Bank	628	121 "					
"	"	" Cash Act.	"	1 62					
"	8mo.	" Thos. Whitridge	629	25 92					
"	"	" B Com. Bank	634	110 49					
"	9mo.	" Sundry Acts. 2E	637	57 89					
"	10mo.	" B Com. Bank	648	29 "					
"	11mo.	" Sundry Acts. 2E	657	69 47					
"	12mo.	" B Com. Bank	662	425 89					
"	"	" Wm C Taber	664	10 28					
1836	1mo.	" Sundry Acts. 3E	665	108 32					
"	"	" Taber & Sherman	666	6 70					
"	"	" B Com. Bank	671	187 13					
"	2mo.	" Sundry Acts. 2E	672	91 75					
"	"	" do. 2E	675	213 —					
"	"	" J Richmond & Co.	676	147 05					
"	"	" Grinnell Minturn & Co	677	52 72					
"	"	" B Com. Bank 2E	678	120 79					
"	3mo.	" Henry P. Willis	679	24 97					
"	"	" Sundry Acts. 3E	680	44 98					
"	"	" Wm R Rotch & Co.	681	106 40					
"	"	" D B Greene & Co.	683	38 31					
"	"	" B Com. Bank	686	205 72					
"	"	" J Paine	687	181 13					

Expense Acct.

Dr. Robert S. Smith Cr.

1835-2 mo.	To Amt. from page	93	27,119	11	1835-2 mo.	By Amt. from page	93	26,284	56
" 5 mo.	" Sales of E Oil	605	422	47	" "	" Bills Receivable	580	800	"
" 6 mo.	" Interest Acct.	612	126	35	" 6 mo.	" New Acct.	612	583	37
			27,667	93				27,667	93
1835-6 mo.	To Old Acct.	612	583	37	" "	By Bills Receivable	615	596	24
" "	" Sales of E Oil	"	"	90					
" "	" Ints. Acct.	615	11	97					
			596	24				596	24

Dr. Land Speculation Cr.

1835-10 mo.	To B Com. Bank	648	750	"	1836-4 mo.	By Amts. to Debits in New Ledger	33	1875	—
" 11 mo.	" do.	655	1125	"					
			1875	—				1875	—

Dr. Central Wharf Cr.

1835-8mo.	To Privilege in C Wharf	632	11 20	1835 4mo.	By Cargo Ship Brighton	590	67 55
1836-1mo.	" Sundry Acs	666	339 79	7mo.	" " Ship Timoleon	622	41 64
				8mo.	" Ship Brighton	632	89 56
				1836-1mo.	" Sundry Acs	666	152 44
			350 99				350 99

Dr. Stock in Steam Boat Massachussetts Cr.

1835-6mo.	To Bedford Com. Bank	617	250 "	1836-4mo.	By Amt to Debit in N Ledger page 31		1050 —
" 8mo.	" do.	634	250 "				
" 10mo.	" Robinson Brown & Co	645	250 "				
1836-3mo.	" B Com. Bank	687	300 "				
			1050 "				1050 —

Dr. Ship Brighton 2d voyage Cr.

Dr.

Date		Account	Folio	$	cts
1835 4 mo.		To Cash	599	8	50
"	"	" Sales of S. Oil	601	122	74
"	"	" Bills Payable	603	440	17
"	5 mo.	" Sundry Acts 3d	607	90	64
"	"	" B Com. Bank	609	102	50
"	"	" Cash	611	7	"
"	6 mo.	" do.	612	1	"
"	"	" Sundry Acts 3d	613	3,886	24
"	"	" Bedford Com. Bank	616	776	02
"	7 mo.	" Cash Act	617	8	52
"	"	" Thos. D Brown	618	283	17
"	"	" David Bitsmore	620	150	
"	"	" Bills Payable	621	626	17
"	"	" do.	622	1610	01
"	"	" B Com. Bank	627	171	88
"	"	" Cash Act	628	2	50
"	8 mo.	" Bills Payable	630	1398	25
"	"	" Sundry Acts 2d	631	9528	59
"	"	" do.	632	963	53
"	"	" Sperm Stock Acct ½	633	736	86
"	"	" Sundry Acts	635	945	91
"	"	" do.	636	392	05
"	9 mo.	" do.	639	859	54
"	"	" Commission Act	639	577	79
				23,689	58
1835 10 mo.		To B Com. Bank	648	27	78
"	12 mo.	" Cash Act	659	3	60
1836 3 mo.		" do.	683	9	44
				40	82

Cr.

Date		Account	Folio	$	cts
1835 5 mo.		By Cash	603	6	12
"	"	" Sundry Acts 2d	604	775	74
"	"	" do. 3d	611	80	31
"	7 mo.	" Cash 2d	618	19	50
"	9 mo.	" Ship Timoleon	638	1	80
"	"	" Sundry Acts	639	22,806	11
				23,689	58
1836 4 mo.		By Amts to Debit new Ledger page 11		40	82
				40	82

Dr. Bills Payable Cr.

N J 97
B. Com. Bank 50

Date		Folio	$	cts	Date	Time	Due		Folio	$	cts
1835 Cm.	To B. Com. Bank	662	700	"	1835 Cm.		7/25	By David Chase	612	700	"
"	do.	647	600	"	"	"	10/26	" do.	"	600	"
"	Sundry Acct. B. Com. Bank 655 $20, B. Com. Bank NJ 11 $400, B. Com. Bank NJ 12 $50, B. Com. Bank NJ 7 $50	613	550	"	"			" Capt. Ebenr. Smith Jr.	612	550	"
					"	"		" do.	615	500	"
"	Bedford Com. Bank	641	2264	33	"	"	9/4	" A H Seabury	"	2264	33
"	do.	647	281	88	"	"		" J H Bartlett	614	281	88
"	Bedford Com. Bank	641	1000	"	"	"	4/7	" Wm. R. Rotch & Co.	"	1000	"
"	do	"	2000	"	"	"	9/11	" do.	"	2000	"
"	do	"	2000	"	"	"	9/18	" do	"	2000	"
"	do	"	2300	"	"	"	9/21	" do.	"	2300	"
"	do.	"	1000	"	"	"	9/28	" do.	"	1000	"
"	do.	662	626	17	"	7 mo.	12/16	" Cook Snow & Co.	621	626	17
"	do	"	125	"	"	"	12/15	" Jos. T. Foster	622	125	"
"	do. NJ 11		125	"	"	"	6/16	" A & A Wood	"	125	"
"	do.	662	103	46	"	"	12/17	" S Standish & Son	"	103	46
"	do	"	100	"	"	"	12/15	" B C Ward	"	100	"
"	do	"	101	23	"	"	12/15	" Thos. W Lewis	"	101	23
"	do	"	100	"	"	"	12/16	" H Wady	"	100	"
"	do.	"	53	48	"	"	12/16	" J Richmond & Co.	"	53	48
"	do	"	100	"	"	"	12/16	" do.	"	100	"
"	do.	"	105	44	"	"	12/16	" do.	"	105	44
"	do.	"	100	"				Payson & Hurd	"	100	"
"	do	"	100	"	"	"	"	" do.	"	100	"
"	do	"	100	"	"	"	"	" do.	"	100	"
"	do.	"	99	50	"	"	"	" David Nevins	"	99	50
"	do.	"	100	"	"	"	"	" Chs. Ricketson & Son	"	100	"
"	do	"	100	15	"	"	"	" S & C S Tobey	"	100	15
"	do.	"	96	75	"	"	"	" do.	"	96	75
"	Bills Payable	14	1.400	—	"	"		" Stephen Taber	625	1400	"
"	do.	647	2000	"	"	7 mo.	12/5	" Wm. R Rotch & Co.	"	2000	"
"	do.	"	700	"	"	"	12/12	" do.	"	700	"
"	do.	655	3000	"	"	"	4/19	" do.	"	3000	"
"	do.	647	3000	"	"	"	10/26	" do.	"	3000	"
"	do.	655	1700	"	"	"	7/4	" do.	628	1700	"
"	do.	662	1012	66	"	"	12/6	" Butler & Allen	"	1012	66
"	do	647	1398	25	"	8 mo.	4/20	" D R Greene & Co.	630	1398	25
"	S Taber. NJ 1		200	—	"	"		" Stephen Taber	631	200	"
"	Bills Payable N. J. 22		1.000	—	"	"		" Capt. Robt. Tuckerman	633	1000	"
"	do.	655	1000	"	"	"	7/20	" Wm R Rotch & Co	635	1000	"
"	do.	"	1400	"	"	"	7/23	" do	"	1400	"
"	do.	"	1500	"	"	"	7/27	" do	"	1500	"
"	do.	670	401	95	"	9 mo.	1/5	" Jona Russell	637	401	95
"	S Taber. NJ 1		600	—	"	"		" Stephen Taber	637	600	"
"	do.	647	317	13	"	"		" Saml. W Hawes	638	317	13

Dr. Bills Payable Cr.

Date		To	Fol.	$	cts	Date	Day	By	Fol.	$	cts
1836 1mo		To Bedford Com. Bank	670	300	"	1835 9mo	1/25	By Thos. Kempton	639	300	"
"		do	670	450	"	" "	1/20	" Davis Chase	638	450	"
"		do.	662	800	"	" "	12/10	" Wm R Rotch & Co.	640	800	"
"		do	"	2000	"	" "	12/13	" do.	"	2000	"
"		do.	663	1700	"	" "	12/17	" do.	"	1700	"
"		do.	"	1500	"	" "	12/20	" do.	"	1500	"
"		do.	"	1800	"	" "	12/24	" do.	"	1800	"
"		do.	647	2000	"	" "	12/26	" do.	"	2000	"
"		do.	662	800		" "	12/31	" do.	"	800	"
"		Bills Payable	29	2600	"	" 10mo		Robt. Tuckerman	643	2600	"
"		Thos Albert NT =	137	700	—	" "	—	" Thos. Albert	"	700	"
"		do.	670	810	25	" "	1/4	" A H Campbell	"	810	25
"		S Taber NT.	1	1600	—	" "		" Stephen Taber	644	1600	"
"		Bills Payable NT	30			" "		" do.	"	800	"
"		do.	678	800	—	" "	2/22	" Davis Chase	"	800	"
"		do	"	600	—	" "	2/25	" Jas. Durfee Jr.	"	600	"
"		do.	670	1000	"	" "	1/18	Wm R Rotch & Co.	"	1000	"
"		do.	655	400	"	" "	1/5	" Davis Chase	645	400	"
"		do.	670	1500	"	" "	1/8	" Wm R Rotch & Co.	645	1500	"
"		do	"	500	"	" "	1/15	" do.	"	500	"
"		do	"	3000	"	" "	1/29	" do.	"	3000	"
"		S Taber NT.	1	500		" "		Stephen Taber	646	500	"
		B Com. Bank	662	1512	50	" "	1/31	Wm Rotch Jr.	647	1512	50
"		do.	647	650	"	" "		Willcox & Richmond	650	650	"
"		do.	684	1000	"	" 11mo	3/19	" Davis Chase	649	1000	"
"		do.	684	500	—	" "	3/15	" Wm Rotch	650	500	"
"		do. NT	9	345	86	" "	3/18	" J Richmond & Co	"	345	86
"		do.	684	2,177	15	" "	3/4	" A H Seabury	"	2177	15
"		do. NT	9	2,177	14	" "	3/4	" do.	"	2177	14
"		do. NT	5	600	—	" "	4/2	" Wm Rotch	652	600	"
"		do. NT	5	400	—	" "	4/20	" do.	"	400	"
"		do. NT	9	118	65	" "	5/10	" F A Nelson	653	118	65
"		do. NT	9	126	65	" "	"	do.		126	65
"		do. NT	9	100	—	" "	"	" Thos W Brown	"	100	—
"		do. NT	10	100	—	" "	5/16	" do	"	100	—
"		do. NT	10	150	—	" "	5/14	" do.	"	150	"
"		do. NT	9	100	53	" "	5/13	" A & A Wood	"	100	53
"		do. NT	9	100	59	" "	5/13	" do.		100	59
"		do. NT	10	58	17	" "	5/10	" N Leonard & Co.	"	58	17
"		do. NT	9	100	—	" "	5/10	" A Kempton	"	100	"
"		do. NT	9	100	—	" "	5/12	" Pagson & Hurd	"	100	"
"		do. NT	9	100	—	" "	5/12	" do.		100	"
"		do. NT	9	120	—	" "	5/13	" do.		120	"
"		do. NT	9	100	—	" "	5/13	" Wm H Crocker		100	"

Dr. Bills Payable Cr.

	To B Com. Bank	NJ 10	50	—	1835 4 mo.	5/13	By Wm H Crocker	653	50	"
	" B Com. Bank	NJ 9	101	10	" "	5/13	" E L Goddard	"	101	10
	" E L Goddard	682	100	—	" "	5/13	" do.	"	100	"
	" do.	"	100	66	" "	5/13	" do.	"	100	66
	" B Com. Bank	NJ 9	104	60	" "	5/13	" do.	"	104	60
	" do	NJ 12	100	"	" "	5/13	" Chas Ricketson & Son	"	100	"
	" do.	NJ 9	100	57	" "	5/13	" C C Gilbert	"	100	57
	" do.	NJ 10	104	25	" "	5/13	" do.	"	104	25
	- d.	NJ 17	44	41	" "	7/13	" Noah Clark	"	44	41
	" do.	NJ 5	500	—	" "	4/5	" Stephen Taber	"	500	"
1836 3 mos.	" Bedford Com. Bank	678	1500	—	" "	2/5	" Wm R Rotch & Co.	654	1500	"
	" do.	"	3000	—	" "	2/22	" do.	"	3000	"
	" do.	"	1200	—	" "	2/26	" do.	"	1200	"
	" do	"	1200	—	" "	2/29	" do.	"	1200	"
	" do.	NJ 5	280	03	" "	4/8	" Hollock & Grinnell	657	280	03
	" do	684	2,316	91	" 12 mo.	3/15	" A Gibbs & Co.	658	2316	91
	- d.	NJ 17	714	42	" "	7/8	" Wm Gray	"	714	42
	" do.	678	512	14	" "	2/16	" Geo. M Gray	659	512	14
	" do.	NJ 5	1292	88	" "	4/19	" Butler & Allen	"	1292	88
	" do.	678	182	91	" "	2/20	" J B Washburn	"	182	91
	" do	684	3,200	"	" "	3/13	" Wm R Rotch & Co.	661	3200	"
	" do	"	1,400	"	" "	3/17	" do.	"	1400	"
	" do.	"	2,800	"	" "	3/19	" do.	"	2800	"
	" do.	"	2,000	"	" "	3/26	" do.	"	2000	"
	" do.	NJ 9	454	53	" "	5/8	" William Tallman	663	454	53
	" do.	NJ 9	962	50	1836 4 mo.	5/18	" A H Campbell	664	962	50
	" do.	NJ 9	1500	—	" "	5/19	" Wm R Rotch & Co.	666	1500	—
	" do	684	260	28	" "	3/22	" Taber & Sherman	667	260	28
	" do.	NJ 9	281	99	" "	5/26	" Jona Russell	"	281	99
	" do.	NJ 9	300	—	" "	5/23	" Chapman & Bonney	"	300	—
	" do.	NJ 11	871	91	" "	5/6	" Joseph Rotch	669	871	91
	" do.	NJ 11	871	91	" "	5/13	" do.	"	871	91
	" do	NJ 5	1500	—	" "	4/9	" Wm R Rotch & Co.	670	1500	—
	" do.	NJ 5	2200	—	" "	5/2	" do.	"	2200	—
	" do.	NJ 9	543	—	" "	5/6	" do.	"	543	—
	- d.	NJ 17	181	28	" "	7/6	" J Richmond & Co.	676	181	28
	" do.	NJ 9	1200	—	" 3 mo.	5/8	" Wm R Rotch & Co.	677	1,200	—
	" do.	NJ 9	3000	—	" "	5/25	" do.	"	3,000	—
	" do.	NJ 9	1000	—	" "	5/28	" do.	"	1,000	—
	" do.	NJ 11	1000	—	" "	6/1	" do.	"	1,000	—
	- d.	NJ 17	439	72	" 3 mo.	7/10	" Willcox & Richmond	680	439	72
	- d.	NJ -	388	94	" "	7/18	" Thos Kempton	682	388	94
	" do.	NJ 9	216	—	" "	5/10	" E L Goddard	683	216	—

Dr. Lydia Russell Cr.

Date	Dr.	Page	$	cts	Date	Cr.	Page	$	cts
1835-6mo.	To Amt. from page	207	824	02	1835-6mo.	By Amt. from page	207	2289	20
" "	" B. Com. Bank	615	50	"					
" "	" Cash Act.	617	4	"					
" 8mo.	" New Act.	630	1411	18					
			2289	20				2289	20
1835-8mo.	To Rufus Shaw	630	242	40	1835-8mo.	By Old Act.	630	1411	18
" "	" Cash	631	81	80	" 9mo.	" Cash Act.	642	15	"
" 9mo.	" Bedford Com. Bank	641	20	"	" 10mo.	" do.	643	30	"
" "	" Jno. Parkhurst	642	3	17	" "	" B. Com. Bank	646	80	"
" 10mo.	" B. Com. Bank	649	25	"	1836-3mo.	" Sundry Acs. J.E.	676	240	"
" "	" Kollock & Grinnell	657	44	29	" "	" Mark B. Palmer	680	45	"
" 12mo.	" B. Com. Bank	663	109	38					
1836-1mo.	" Sperm Stock Mr. 1/2	664	19	—					
" "	" W. Oil Act. in Ac. &c.	668	147	50					
" "	" B. Com. Bank	671	7	34					
" 2mo.	" Sundry Acs. J.E.	675	225	41					
" "	" B. Com. Bank	678	68	56					
" 3mo.	" Sundry Acs. J.E.	680	20	03					
" "	" B. Com. Bank	687	5	98					
	Transfd. to New Ledger page	57	989	70		Transfd. to New Ledger page	57	1821	18

Dr. Bills Payable Cr.

Date	Dr.	Page	$	cts	Date		Cr.	Page	$	cts
1837, 1mo. NJ	To James Arnold	44	3179	54	1836-3mo.	1/6	By James Arnold	685	3,179	54
" 4 " NJ	" B. Com. Bank	69	3211	03	" "	3/6	" do.	"	3,211	03
					" "		" do.	"	1,950	—
					" "		" do.	"	2,600	97
	" Bedford Com. Bank NJ	11	1600	—	" "	6/6	" Wm. R. Rotch & Co.	686	1,600	—
	" do. NJ	11	2400	—	" "	6/13	" do.	"	2,400	—
	" do. NJ	11	1700	—	" "	6/17	" do.	"	1,700	—
	" do. NJ	12	3500	"	" "	6/20	" do.	"	3,500	—
	" do. NJ	"	2000	"	" "	6/27	" do.	"	2,000	—
	" do. NJ	17	600		" "	7/4	" do.	"	600	—

Dr. Rowland R. Crocker Cr.

1835 9 mo.	To Ship Brighton	639	1425	38	1835 7 mo.	By Bedford Com. Bank	626	1500	"
	Transfd. to New Ledger page	10	1425	38		Transfd. to New Ledger	10	1500	"

Dr. Thomas Whitridge Cr.

1835 8 mo.	To Old Acct.	629	1,451	67	1836 8 mo.	By Sundry Acct.	635	500	"
" "	" Sperm Stock My 1/2	636	1,054	17	" 9 mo.	" Sundry Acct.	640	2,000	"
1836 1 mo.	" do.	668	1,544	76	" 10 mo.	" do.	646	1,000	"
					1836 1 mo.	" do.	670	2,000	"
	Transfd. to New Ledger page	23	4,050	60		Transfd. to New Ledger	23	5,500	"

Dr. Phillip Cannon Jr. Cr.

1835 · 8 mo.	To B Com. Bank	634	34	"	1835 8 mo.	By Ship Brighton	633	176	86
" 10 mo.	" do.	648	50	"					
" 11 mo.	" do.	656	92	86					
			176	86				176	86
1836 · 1 mo.	To B Com. Bank	671	50	—	1836 · 2 mo.	By Ship Timoleon	673	132	28
	Transfd. to New Ledger page	13	50	—		Transfd. to New Ledger page	13	132	28

Dr. Profit & Loss Cr.

1835 11 mo.	To Amts brot from page	64	18,823	—	1835 11 mo.	By Amt brot from page	64	20,163	19
1836 1 mo.	" Robinson Brown & Co.	667	3	16	" "	" Jno. Abell	650	30	—
" "	" Edil Acts in Co. acc.	668	232	60	" "	" Sperm Oil Speed acc.	651	130	46
					" "	" do.	658	130	95

Dr. Stephen Taber Cr.

1835 11 mo.	To Amts from page	42	4160	91	1835 11 mo.	By Amts from page	42	4,053	34
" "	" Bills Payable	653	500		1836 3 mo.	" New Acct.	685	3,160	60
1836 2 mo.	" Ship Timoleon	672	2551	28					
" 3 mo.	" Old Acct.	685	1	75					
			7,213	94				7,213	94
" "	To Old Acct.	685	3,160	60	1836 4 mo.	By Amts to Debit in New Ledger page 9		3,160	60

Dr. Ship Timoleon voyage Sailed 12mo. 1835 Bunker Master Cr.

1835-11mo.	To Amts brot from page	157	5,715	24	1835-11mo.	By Amts brot from page	157	679	12
" "	" D Com. Bank	655	435	05	1836-1mo.	" Sundry Acs. 2D	672	20,468	73
" "	" Bills Payable	653	2,180	18					
" "	" Sundry Acs. 3D	658	3,078	01					
" "	" do. 2D	659	164	"					
" 12mo.	" Cash Acs.	660	6	"					
" "	" D Com. Bank	661	518	48					
1836-1mo.	" Sundry Acs. 2D	664	970	37					
" "	Bills Receivable	665	12	75					
" "	" Sundry Acs.	666	119	26					
" "	do. 3D	667	285	99					
" "	" Cash Acs	668	8	13					
" "	" Jno. Dailey	669	8	—					
" "	" D Com. Bank	671	66	66					
" "	" Jno. Wordell	672	10	75					
" "	" Sundry Acs.	673	6,715	61					
" "	" do.	674	863	37					
			21,147	85				21,147	85
1836-2mo.	To Cash Acs	674	2	25	1836-4mo.	By Amts to Debit in N. Ledger page	43	10	86
" 3mo.	" Saml. Leonard	685	8	61					
			10	86				10	86

Dr. William R. Rotch & Co. Cr.

Date		Particulars	Page	$	cts	Date		Particulars	Page	$	cts
1835	12 mo.	To Amt. brot. from page	225	55,019	10	1835	12 mo.	By Amt. brot. from page	225	47,261	58
"	"	" Capt. Obed Alley	659	41	"	"	"	" Bills Receivable	660	1,500	"
1836	1 mo.	" Bills Payable	666	1,500	"	1836	1 mo.	" Sperm Stock a/c	666	5,077	14
"	"	" Sales E. Oil &c.	668	497	03	"	2 mo.	" Ship Timoleon	673	40	54
"	"	" Bills Payable	670	543	–	"	"	" Wm. R. Rotch & Co.	675	3,621	58
"	2 mo.	" Ship Timoleon	673	6,378	30	"	"	" Bills Receivable	679	500	–
"	"	" Grinnell Minturn & Co.	677	1,927	40	"	"	" Sundry Acs.	681	27,624	26
"	"	" Sundry Acs.	681	19,719	37						
				85,625	10					85,625	10
1836	4 mo.	To Amt. to Cr. in New Ledger page	53	5,991	42	1836	3 mo.	By Old Act.	681	2,791	42
						"	"	" Bills Receivable	682	1,200	–
						"	"	" do.	683	1,000	–
						"	"	" do.	687	1,000	–
				5,991	42					5,991	42

Dr. Sperm Stock My Half

Date			Folio	Amount	Date		Folio	Amount
1836-1mo.	To Old Act.		666	43,756 94	1836-1mo.	By Cash Act.	667	101 96
" "	" Central Wharf		"	65 34	" "	" Sundry Act. 3E	668	2,984 35
" "	" Sales E Oil &c.		668	79 68	" "	" D Com. Bank	669	214 77
" "	" D Com. Bank		671	294 58	" 2mo.	" Sundry Act. 2E	672	1,484 76
" 2mo.	" Sundry Act. 3E		672	68 —	" "	" Ship Timoleon	673	325 85
" "	" J Richmond & Co.		676	14 20	" "	" Cash Act.	675	31 82
" "	" D Com. Bank		678	58 80	" 3mo.	" Henry P Willis	679	26 10
" 3mo.	" Fred. S Allen		679	31 57	" "	" Cash Act.	680	9 25
" "	" Sundry Act. 3E		680	374 85	" "	" Birckhead & Pearce	681	1,518 53
" "	" Cash Act.		683	1 75	" "	" Thos. W Morgan	682	7,085 43
" "	" D Com. Bank		684	228 19	" "	" Cash Act.	683	5 50
	Transfd. to New Ledger page		49	44,973 90		Transfd. to New Ledger page	49	13,788 32

Speers Stock Reg 1/2

Sperm Stock

Sperm Stock

Dr. Cash Account Cr.

Date		Particulars	Page	$	cts	Date		Particulars	Page	$	cts
1836 1 mo.		To Amt from page	234			1836 1 mo.		By Amt from page	234		
" "		" Sperm Stock My 1/2	667	101	96	" "		" Ship Timoleon	667	4	—
" "		" do.	668	53	78	" "		" do.	668	8	13
" "		" D Com. Bank	670	60	—	" "		" D Com. Bank	669	132	65
" 2 mo.		" T. Taber & Son	672	11	25	" 2 mo.		" Sperm Stock My 1/2	672	5	50
" "		" Bills Receivable	674	44	44	" "		" Sundry Acs. 2E	674	20	73
" "		" Sperm Stock My 1/2	675	31	82	" "		" do. 2E	680	19	57
" "		" D Com. Bank	678	50	—	" 3 mo.		" do.	683	63	53
" "		" Sperm Stock My 1/2	680	9	25						
" 3 mo.		" Sundry Acs. 2E	683	8	81						
" "		" J. Leonard & Co.	685	14	47						
" "		" D Com. Bank	686	144	48						
" "		" Sundry Acs.	687	316	79						

Cash Acct

Dr. Interest Account Cr.

1836 3 mo.	To Amt brot from page	258		1836 3 mo.	By Amt brot from page	258		
" "	" Wm R Rotch & Co.	681	397 08	" "	" Wm R Rotch & Co.	681	639 17	
" "	" Thos Kempton	682	7 63	" "	" E L Goddard	683	4 66	
" "	" L Cross	683	8 91	" "	" Sundry Acs 30	685	57 "	
" "	" Bills Receivable	684	114 33					
" "	" Jos Arnold	"	394 25					
" "	" Bills Payable	685	147 22					
" "	" do.	686	182 90					